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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

1946
DIVISION OF ACCOUNTS

FORTIETH ANNUAL REPORT

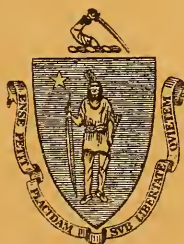
ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1945

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, March 1, 1949.

As Commissioner of Corporations and Taxation, I submit herewith the Fortieth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1945, including also tables showing the net funded debt of all cities and towns on January 1, 1948.

This report was prepared under the direction of Mr. Francis X. Lang, Director of Accounts, and follows the form established in previous years, presenting data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1945

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:— I submit herewith the Fortieth Annual Report on the Statistics of Municipal Finances for the year ending December 31, 1945.

This report contains the usual tables giving a classified account of all revenue and non-revenue receipts of all cities and towns, and all payments for maintenance and operation, outlays for capital improvements, interest and debt charges, and agency, trust and investment payments, together with cash balances at the beginning and end of the year 1945. There are also tables showing outstanding debt at the close of the year and all debt transactions during the year.

The information in this report is gathered from the classified accounts of receipts and payments returned by the accounting officers of cities and towns, on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws, which are carefully edited in the office by comparison with printed town reports and the reports of audits made by the Division of Accounts.

In addition to the tables covering the year 1945, the analysis section of the report includes a table giving a comparative statement of valuation, revenue for current charges, and current charges against revenue, for the years 1941 and 1945; a table giving a comparison of aggregate municipal indebtedness for 1910, 1943, 1944 and 1945; a table giving aggregate municipal indebtedness, divided into general and public service enterprise debt and the ratio of debt to valuation for each year from 1910 to 1945 inclusive; and a table giving the yearly increase or decrease of assessed valuation, and net funded or fixed debt, and the percentages of increase or decrease from 1910 to 1945.

On pages xxiii to xxvii we present analysis tables showing the total revenue for current charges, the current charges against revenue, and the excess or deficiency of revenue for each of the years 1941 to 1945 for all the cities and for towns over 5,000 in population. These tables show that in 1945, all the cities with the exception of Somerville, Brockton, and Revere showed an excess of revenue above the current charges against revenue, although in several other cities, the excess was very slight, and in most of the cities the excess was somewhat smaller than in the previous year.

In the year 1941, twenty-eight cities showed an excess of revenue; in 1942, thirty-five cities; in 1943, thirty-seven cities; and in 1944, thirty-eight cities. The record of the cities for the five-year period is very good. For the towns over 5,000 in population, the table shows that every town has shown an excess of revenue in each of the five years.

On pages xxviii to xxx are tables showing the distribution of charges against revenue into maintenance, interest, and debt requirements for the year 1945 for the cities and the towns over 5,000 in population, with the percentage expended for each. These tables are often called the pay-as-you-go tables and reflect the extent to which cities and towns may be succeeding in efforts to reduce the incurrence of debt. In several of the cities the amount of current charges for interest and debt was less than five per cent of the total, and in thirty-two of the towns over 5,000 in population, the percentage for interest and debt was less than three per cent. In North Attleborough and Foxborough there were no charges for interest and debt.

In addition to the statistics covering the year 1945, we present on pages xxxvii to xliii tables showing the amount of net funded debt and tax title loans on January 1, 1948 of all cities and towns. The net funded debt on January 1, 1947 was shown in the report covering the statistics for the year 1944.

DEBT.

On January 1, 1948, the net funded debt, exclusive of tax title loans, of all cities and towns, was \$186,884,448. Tax title loans amounted to \$48,531. The net funded debt on January 1, 1947 was \$170,103,891. There was thus an increase in the net funded

debt during the year 1947 of \$16,780,557. Of the total amount of \$186,884,448, outstanding on January 1, 1948, \$75,634,094 represented debt for public service enterprises, consisting of municipal light plants, water departments, Rapid Transit loans, Hyde Park Street Railway loans and Traffic Tunnel loans in the city of Boston; and airport loans under Section 8 of Chapter 44, General Laws, in Fitchburg; and \$111,250,354 represented debt for general purposes, such as highways, sewers, municipal buildings, land for parks and playgrounds, departmental equipment, Municipal Relief loans, and other purposes for which cities and towns have borrowed under the provisions of general laws and special acts of the legislature.

The amount of net funded debt on January 1 of each year beginning with 1932, to January 1, 1948 is shown in the following table, together with the increase or decrease from the amount on January 1 of the preceding year.

Year	Net Funded Debt January 1	Increase or Decrease Compared with Previous Year	
		Increase	Decrease
1932	\$316,484,599	\$12,758,868	-
1933	311,666,745	-	\$4,817,854
1934	311,119,041	-	547,704
1935	305,615,776	-	5,503,265
1936	298,699,832	-	6,915,944
1937	293,581,864	-	5,117,968
1938	281,891,942	-	11,689,922
1939	293,371,915	11,479,973	-
1940	286,625,970	-	6,745,945
1941	274,452,834	-	12,173,136
1942	261,877,626	-	12,575,208
1943	242,098,909	-	19,778,717
1944	213,438,997	-	28,659,912
1945	188,841,298	-	24,597,699
1946	169,222,846	-	19,618,452
1947	170,103,891	881,045	-
1948	186,884,448	16,780,557	-

The amount on January 1, 1932 showed that there had been an increase of \$12,758,868 of debt incurred during 1931. Since January 1, 1932, the amount outstanding each year at the beginning of the year decreased each year until the year 1938, when an increase of \$11,479,973 was reflected in the amount outstanding January 1, 1939. Since January 1, 1939, the amounts again decreased each year until the year 1946 when an increase of \$881,045 was reflected in the amount shown January 1, 1947. An increase of \$16,780,557 during the year 1947 is reflected in the amount outstanding January 1, 1948 of \$186,884,448.

During the years since 1941, there have been difficulties in obtaining replacements of equipment, and restrictions on construction work. Now that those restrictions have been somewhat modified, it is to be expected that there will be more borrowing for construction purposes. The total reduction in net funded debt from January 1, 1932 to January 1, 1948 as shown in the table was \$129,600,151 or 40.9 per cent.

During the years since 1933, Municipal Relief loans have been issued in each year. The aggregate of loans issued for this purpose from 1933 to 1947 inclusive is \$119,250,523.50. These loans have been issued with the approval of the Emergency Finance Board, established by Chapter 49 of the Acts of 1933 and continued by subsequent acts. Municipal Relief loans have been issued in each year for the purposes set forth in the various acts authorizing them, including the various classifications of public welfare, veterans' benefits, Federal unemployment relief projects, and the distribution of surplus commodities in cooperation with the Federal government. The amount of Municipal Relief loans outstanding January 1, 1948 was \$19,589,200.

For purposes of record the amount of Municipal Relief loans issued in each year from 1933 to 1947 inclusive is shown in the following table:

Chapter 307, Acts of 1933	\$12,212,053.23
Chapter 335, Acts of 1934	1,533,500.00
Chapter 188, Acts of 1935	14,180,220.00
Chapter 80, Acts of 1936	13,679,345.27
Chapter 107, Acts of 1937	11,657,200.00
Chapter 58, Acts of 1938	15,886,150.00
Chapter 72, Acts of 1939 (1939 issues)	14,078,150.00
Chapter 72, Acts of 1939 (1940 issues)	13,222,200.00
Chapter 92, Acts of 1941 (1941 issues)	9,541,500.00
Chapter 92, Acts of 1941 (1942 issues)	6,488,855.00
Chapter 44, Acts of 1943 (1943 issues)	401,000.00
Chapter 44, Acts of 1943 (1944 issues)	630,000.00
Chapter 73, Acts of 1945 (1945 issues)	730,000.00
Chapter 73, Acts of 1945 (1946 issues)	4,423,350.00
Chapter 611, Acts of 1947 (1947 issues)	587,000.00
Total	\$119,250,523.50

PURPOSES OF FUNDED DEBT.

The total amount of funded debt borrowed by cities and towns in 1947 was \$39,574,767. Of this amount \$31,439,300 consisted of bonds issued by the thirty-nine cities; and \$8,166,467 consisted of bonds amounting to \$4,692,100 and serial notes of \$3,474,367, issued by the three hundred and twelve towns. There were also loans of the Ware Fire District of \$31,000 assumed by the town of Ware under the provisions of Chapter 209, Acts of 1947.

The total amount of \$39,605,767 borrowed or assumed by the cities and towns consisted of loans for the following purposes:

Highways and bridges	\$5,483,000
Sea-wall (Marshfield)	30,000
Sewers and surface drainage	7,420,002
Flood protection (Holyoke)	65,500
School buildings	1,336,000
Land and municipal buildings	1,472,000
Off-street parking areas (Boston)	2,000,000
Building remodeling and reconstruction (Section 7, Clause 3-A, Chapter 44 General Laws)	1,235,000
Departmental equipment for general departments, including Ware Fire District debt assumed	1,590,745
General municipal loans, covering street, sewer and building purposes	268,000
Municipal Relief	587,000
Veterans' housing (including \$551,300 in anticipation of funded debt)	10,261,900
Final Judgment (Quincy)	300,000
Emergency loans (Section 8, Clause 9, Chapter 44, General Laws)	45,000
Water supply, water mains, and water departmental equipment	4,420,923
Municipal light plants	1,132,000
Airports (Gardner and Provincetown)	58,697
Rapid Transit (Boston)	1,900,000
Total	\$39,605,767

The cities and towns which issued additional loans for veterans' housing in 1947 were as follows: Boston \$5,250,000; Brockton \$152,000; Gloucester \$60,000; Holyoke \$551,300; Lynn \$350,000; Quincy \$400,000; Somerville \$500,000; Springfield \$1,600,000; Amherst \$195,000; Canton \$13,000; Concord \$60,000; Framingham \$288,000; Watertown \$300,000; Wellesley \$192,600; and West Springfield \$350,000.

We present in the following table a summary of the purposes for which funded debt has been issued by the cities and towns in each year from 1940 to 1947 inclusive.

Purposes of Funded Debt Issued 1940 to 1947 inclusive

	1940	1941	1942	1943	1944	1945	1946	1947
Highways and bridges, including sea-wall and public landing	\$2,269,000	\$2,394,800	\$647,950	\$716,600	\$1,848,000	\$2,576,667	\$4,572,600	\$5,513,000
Sewers and surface drainage	1,296,000	1,425,000	1,123,000	321,000	420,000	472,500	5,049,640	7,420,002
Flood Control and Protection	117,500	—	—	—	—	—	—	65,500
School Buildings	493,500	808,658	—	—	—	79,000	80,000	1,336,000
Land and municipal buildings, including parking areas	13,236,200	576,200	69,500	3,000	29,000	460,000	1,965,500	4,707,000
Playgrounds, including stadiums	28,000	8,000	—	—	7,000	10,000	—	—
Wharf and Recreation Center	—	110,000	—	—	—	—	—	—
Departmental equipment for general departments	130,800	249,500	36,635	30,000	59,525	97,400	1,314,894	1,590,745
Defense	—	251,000	1,137,350	267,500	630,000	730,000	—	—
Municipal Relief	—	9,541,500	6,488,855	401,000	—	—	4,423,350	587,000
War Allowance	—	—	15,000	—	—	—	1,158,000	10,261,900
Veterans' Housing	—	—	—	—	—	—	—	—
Tax funding under special acts to meet revenue deficiencies, abatements, and unpaid bills of previous years	1,350,000	2,483,000	1,000,000	—	—	—	620,000	300,000
Judicial Judgments	26,043	24,174	9,500	18,000	—	—	—	45,000
Emergency Loans	928,706	432,425	421,200	275,000	65,000	—	—	—
Refunding Emergency Loans	—	911,000	—	—	—	—	—	—
General Municipal loans, covering street, sewer and building purposes	—	—	—	—	—	—	—	268,000
Cemeteries	22,000	—	55,000	—	—	29,000	—	—
Water Supply, Water Mains, and Water Departmental Equipment	1,257,380	2,038,225	977,631	172,000	344,100	1,060,200	3,763,850	4,420,923
Municipal Light Plants	52,300	431,000	300,000	56,000	—	—	262,000	1,132,000
Airports	—	27,000	11,240	—	745,000	900,000	650,000	58,697
Subways	500,000	570,000	75,000	240,000	150,000	133,500	195,000	1,900,000
Traffic Tunnel	—	—	—	100,000	—	—	—	—
Traffic Tunnel Retirement, Act of 1945.	—	—	—	—	—	16,045,000	—	—
Totals	\$21,707,429	\$22,281,482	\$12,367,861	\$2,594,100	\$4,297,625	\$22,593,267	\$24,054,834	\$30,605,767

TAX TITLE LOANS.

Since 1933 under authority granted by Chapter 49 of the Acts of 1933, with the approval of the Emergency Finance Board, established by that act, loans have been issued by the Commonwealth to cities and towns, based on the amount of tax titles held by them. These loans were issued for one year, but might be renewed with the permission of the board. Tax title loans were in effect temporary loans, but since Chapter 49 of the Acts of 1933 provided that any amounts not paid to the State Treasurer from tax title redemptions might be assessed against the municipality in the same manner as state taxes, they were considered a form of general debt, but have been kept in a separate classification. No new loans were issued under this heading in 1947. Tax title redemptions paid to the State in 1947 amounted to \$173,763.82. The amount of tax title loans outstanding on January 1, 1948 was \$48,531.19.

STATISTICS FOR THE YEAR 1945.

The main body of this report includes tables showing the revenue and non-revenue receipts and the total expenditures in the year 1945 for all the cities and towns in Massachusetts, arranged in order of population as established by the State census of 1945, also tables showing total debt outstanding at the close of the year, net funded debt, arranged to show the relation of indebtedness to valuation, all debt transactions for the year, and cash balances, sub-divided to show the cash of trust and investment funds separated from general cash. (See Plan of the Report on page xx.)

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" means receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, transfers between departments and funds, and various temporary transactions.

Revenue for current charges as shown in the following analysis tables consists of all revenue receipts as shown in Table I of Part I, Part II, and Part III of the report, with the exception of grants and gifts for outlays, special assessments to meet outlays, and interest on sinking funds, with the addition of receipts from premiums on loans, which are actually non-revenue receipts, but which under Massachusetts law must be used toward payment of charges for the issuing of notes and bonds, and for the payment of the first instalment of debt due on the loan from which the premium was received. In cases where premiums are to be paid to sinking funds under the provisions of special legislative acts, they are treated as non-revenue receipts.

Current charges against revenue include the costs ordinarily chargeable to maintenance and operation of government, the interest on all debts of the municipalities, and the annual charges for payment of debt and contributions to sinking funds, except when such debt charges have been provided from non-revenue sources.

The term "outlays" represents expenditures for purchases of land and construction of permanent improvements, together with purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants or taxation.

Tables showing revenue for current charges, current charges against revenue, and expenditures for outlays for the years 1944 and 1945 are shown herewith.

Revenue for Current Charges.

CLASSIFICATION.	1944	1945	PERCENTAGES	
			1944	1945
Taxes	\$239,380,584	\$247,353,110	67.25	67.41
Licenses and permits	5,067,912	5,328,783	1.42	1.45
Fines and forfeits	422,686	383,919	0.12	0.10
Grants and gifts (for expenses)	33,564,464	32,833,326	9.43	8.95
All other general revenue	269,375	1,358,867	0.08	0.37
Special assessments (for expenses)	253,033	227,096	0.07	0.06
Privileges	4,322,735	3,433,600	1.21	0.94
Departmental	31,513,690	34,959,345	8.85	9.53
Public service enterprises	37,697,806	37,630,426	10.59	10.26
Cemeteries	1,089,520	1,139,025	0.31	0.31
Interest	2,334,122	2,245,457	0.66	0.61
Premiums	16,595	20,652	0.01	0.01
TOTALS	\$355,932,522	\$366,913,606	100.00	100.00

Current Charges against Revenue.

CLASSIFICATION.	1944	1945	PERCENTAGES	
			1944	1945
General government	\$13,774,365	\$14,174,131	4.13	4.10
Protection of persons and property	39,874,246	41,170,464	11.96	11.91
Health and sanitation	20,366,234	21,719,572	6.11	6.28
Highways	21,477,265	26,053,186	6.44	7.53
Charities	64,946,933	68,244,564	19.48	19.74
Veterans' benefits	3,101,344	3,221,401	0.94	0.93
Schools	82,128,831	85,020,526	24.62	24.59
Libraries	4,805,981	5,018,597	1.44	1.45
Recreation	5,293,656	6,037,404	1.59	1.75
Pensions	9,931,565	11,032,958	2.98	3.19
Unclassified	4,106,626	4,440,977	1.23	1.28
Public service enterprises	18,606,130	19,364,335	5.58	5.60
Cemeteries	1,753,593	1,902,397	0.52	0.55
Administration of trust funds	347,518	360,563	0.10	0.10
Maintenance and operation	\$290,514,287	\$307,761,075	87.12	89.00
Interest	9,174,802	8,086,504	2.75	2.34
Debt from revenue	29,441,653	26,752,885	8.83	7.74
Tax title redemptions to State	3,140,810	2,330,818	0.94	0.67
Transfers to sinking funds from revenue	1,212,791	878,304	0.36	0.25
TOTALS	\$333,484,343	\$345,809,586	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1944	1945
Departmental	\$7,509,630.62	\$11,007,081.65
General government	170,253.44	245,022.09
Protection of persons and property	587,979.80	701,230.25
Health and sanitation	1,638,250.21	1,792,881.34
Highways	3,283,918.06	5,204,966.24
Charities	90,120.14	213,119.99
Schools	548,569.76	851,148.29
Libraries	25,847.31	51,102.63
Recreation	486,006.76	1,142,583.80
Unclassified	678,685.14	805,027.02
Public service enterprises	2,161,681.70	2,743,440.54
Electric light	479,906.22	648,953.97
Water	1,504,445.79	1,861,972.68
All other	177,329.69	232,513.89
Cemeteries	78,525.94	150,726.64
TOTALS	\$9,749,838.26	\$13,901,248.83

ANALYSIS OF REVENUE.

Total revenue for current charges increased from \$355,932,522 in 1944 to \$366,913,606 in 1945, an increase of \$10,981,084 or 3.09 per cent. Of the total revenue, the so-called general revenue, consisting of taxes, licenses, fines and forfeits, grants and gifts for expenses, and all other general revenue, amounted to \$287,258,005 as compared with \$278,705,021 for 1944, an increase of \$8,552,984 or 3.07 per cent; and the commercial revenue, consisting of special assessments for expenses, privileges, departmental receipts, public service enterprises, cemeteries, interest, and premiums, amounted to \$79,655,601, compared with \$77,227,501 for 1944, an increase of \$2,428,100 or 3.14 per cent.

Total receipts from taxes in 1945 were \$247,353,110. These consisted of \$20,660,729 corporation taxes from the State, and \$226,692,381 property, poll and income taxes as shown in Table I, of the report, for cities, towns over 5,000 population and towns under 5,000 population. The amount of income tax distributed by the State to cities and towns in 1945 was \$22,278,776 and the amount collected from property and poll taxes for municipal purposes was \$204,413,605. The corresponding figures for the year 1944 were \$21,872,174 from corporation tax, \$21,518,347 from income tax and \$195,990,063 from property and poll taxes. The total receipts from taxes applicable to municipal expenses showed therefore a decrease of \$1,211,445 in corporation taxes, an increase of \$760,429 in income taxes, and an increase of \$8,423,542 in property and poll taxes.

If it is desirable to ascertain the entire amount received from taxes by the cities and towns, the amount of the State tax and the amount of county tax for the various

counties, which are shown in Table I of this report as agency transactions of the cities and towns should be added to the amount shown as revenue from taxes in the various tables. The amount of the State Tax assessed by Chapter 568 of the Acts of 1943 for the six months' period commencing January first and ending June thirtieth in the year 1945 was \$6,800,000, and the amount of county taxes \$11,396,134.75, including \$18,700 for Nantucket County paid by the Town of Nantucket and \$3,361,852.86 for Suffolk County, paid by the City of Boston.

Grants and gifts for expenses in 1945 were \$32,833,326, compared with \$33,564,464 in 1944, a decrease of \$731,138. Grants and gifts consisted of \$19,455,945 from the Federal government; \$12,672,884 from the State; \$375,187 from the various counties as returns from dog licenses; and \$329,310 gifts from individuals and other sources.

Federal grants received in 1945 were as follows:

Old Age Assistance	\$16,302,191
Aid to dependent children	1,652,460
Vocational education, Smith-Hughes and George-Deen Acts	414,398
Vocational education of defense workers	166,906
School lunches, Lanham Act	193,102
Child Care Centers, Lanham Act	308,096
Cadet nursing in hospitals	325,224
Tuberculosis control	69,078
Public health education	10 559
Social disease control	9,950
Highways (Mashpee)	3,981
Total	<u>\$19,455,945</u>

Grants received from the State were as follows:

On account of highways:

Highway fund	\$6,800,000
Allotments, Chapter 81, General Laws	1,156,857
Allotments, snow removal	325,000
Summer Traffic Tunnel	100,000
Boston Port Authority	14,225

On account of education:

Vocational education	1,729,343
Teachers' pensions	437,382
Massachusetts School Fund (aid to small towns)	405,383
High School Tuition	196,073
High School Transportation	187,967
School superintendents	87,496
English-speaking classes for adults	47,136
Sight-saving classes	17,338
School lunch program	2,956
Education of deaf	237

On account of other purposes:

Meal tax for old age assistance	1,120,890
Social diseases	30,780
Armories	10,208
Inspection of animals	3,021
Protection of shell fisheries	341
Forestry and forest fires	251

Total	<u>\$12,672,884</u>
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Receipts classified as "All Other General Revenue" show a large increase in 1945 above the amount reported in the previous year, since this item includes sales of tax possessions taken into the general revenue account instead of the sale of real estate fund. Other items included in this account are relatively small amounts from conscience funds, forfeited tailings accounts, etc.

Revenue from privileges decreased from \$4,322,735 in 1944 to \$3,433,600 in 1945, a decrease of \$889,135 or 20.6 per cent. This decrease reflects the decrease in value of motor cars in use in the year 1945, since the item of privileges in the revenue table consists principally of the motor vehicle excise, which is based on the valuation of cars registered. Privileges in 1945 included motor vehicle excise, \$3,306,478; revenue from parking meters in Haverhill, \$15,544; fisheries and shell fish rights, \$9,189; lunch carts, roadside stands, and markets, \$2,712; easement, \$300; use of streets and sidewalks for various purposes, \$99,377.

Departmental revenues increased from \$31,513,690, in 1944 to \$34,959,345, an increase of \$3,445,655 or 10.9 per cent. The increase in charity reimbursements amounted to \$3,516,579, which was slightly offset by diminished revenues in other departmental accounts. The charity reimbursements consist in a very large part of amounts paid by the State and other cities and towns for dependent aid, aid to dependent children, and old age assistance.

Revenue from public service enterprises decreased from \$37,697,806 in 1944 to \$37,630,426 in 1945, a decrease of \$67,380. Municipal light plant revenues increased from \$9,862,693 in 1944 to \$10,212,673 in 1945, an increase of \$349,980 or 3.5 per cent. There was a decrease, however, in water department revenues of \$108,789 and a decrease in revenues of all other municipal enterprises of \$308,571.

The total amount received in 1945 from public service enterprises other than municipal light plants and water departments consisted of receipts from the following sources:

Street railway properties (Boston)	\$2,782,056.82
Street railway properties (Greenfield and Montague)	107,878.50
Sumner Traffic Tunnel (Boston)	1,455,235.00
Printing department (Boston)	525,965.66
Markets (Boston)	99,738.99
Academy of Music (Northampton)	76,857.98
Docks and wharves	31,872.89
Clam Chlorination Plant (Newburyport)	17,877.50
Ferries (Boston)	10,122.08
City Record (Boston)	9,854.47
Land and water board (Essex)	3,671.30
Public scales	2,839.30
Herring and alewife fisheries	1,185.55
Total	\$5,125,156.04

ANALYSIS OF CURRENT CHARGES.

Referring to the table showing current charges against revenue for the years 1944 and 1945, we find that total charges increased from \$333,484,343 in 1944 to \$345,809,586 in 1945, a total increase of \$12,325,243 or 3.7 per cent. The total expenses for maintenance and operation increased from \$290,514,287 to \$307,761,075, an increase of \$17,246,788, or 5.9 per cent. Interest and debt charges, including tax title redemptions paid to the State and transfers to sinking funds from revenue, decreased from a total of \$42,970,056 to \$38,048,511, a decrease of \$4,921,545, or 11.5 per cent.

There were increases in expenses under every heading, but the greatest increases in amounts were in protection of persons and property, \$1,296,218, or 3.3 per cent; health and sanitation, \$1,353,338, or 6.6 per cent; highways, \$4,575,921, or 21.3 per cent; charities, \$3,297,631, or 5.1 per cent; schools \$2,891,695, or 3.5 per cent; pensions, \$1,101,393, or 11.1 per cent. The fact that there were increases in expenses for every function of government may be attributed to the general increases in compensation granted because of the higher costs of living, as well as to the increased costs of materials purchased.

Unclassified departmental expenditures amounted to \$4,440.977, which may be summarized as follows:

Damage settlements	\$399,771
Printing municipal documents, etc.	244,536
Memorial Day and care of veterans' graves	169,571
Rent, etc., for military organizations	117,488
Maintenance of honor rolls	29,958
Blanket fire insurance, liability insurance, and workmen's compensation insurance not otherwise allocated	884,755
Boston Elevated street railway deficit assessments and expenses of Boston Metropolitan district	341,322
Ration board expenses, not otherwise provided	153,530
Airport maintenance	19,364
Memorial auditoriums, community houses, and miscellaneous buildings	627,372
Care and repairs of tax title property	306,196
Shellfish propagation and protection, and stocking fish and game	18,504
City and town clocks	11,866
Aid to agriculture paid counties	4,671
Miscellaneous	1,112,073
Total	<u>\$4,440,977</u>

The amount of insurance shown in this section does not cover the entire cost of fire insurance, liability, and workmen's compensation insurance, as many of the municipalities charge these forms of insurance to the particular division which is protected. The miscellaneous item in the unclassified expense is large, but it comprises such a variety of items that it is hardly possible to give an adequate detail.

Payments for the maintenance of public service enterprises, exclusive of debt and interest charges, increased from \$18,606,130 to \$19,364,335, an increase of \$758,205, or 4.1 per cent.

The total payments for maintenance of public service enterprises as shown in Table I for cities, towns over 5,000 population and towns under 5,000 population consisted of municipal light plants, \$7,724,414; water departments, \$10,380,420; and all other \$1,259,501. Charges for maintenance of the various public service enterprises other than electric light and water were as follows:

Street railway properties (Greenfield and Montague)	\$88,243.34
Sumner Traffic Tunnel (Boston)	288,379.65
Printing department (Boston)	461,404.78
Markets (Boston)	38,118.89
Academy of Music (Northampton)	65,269.17
Docks and wharves	18,543.12
Clam Chlorination Plant (Newburyport)	11,342.14
Ferries (Boston)	255,548.73
City Record (Boston)	24,346.74
Land and water board (Essex)	1,296.90
Public scales	5,946.68
Herring and alewife fisheries	1,061.41
Total	<u>\$1,259,501.55</u>

ANALYSIS OF OUTLAYS.

Total expenditures for outlays, or capital improvements, amounted to \$13,901,248.83 in 1945, while in 1944, the amount was \$9,749,838.26. Of the total amount expended in 1945, \$11,007,081.65 was for construction and improvements in the various departmental accounts; \$2,743,440.54 was for public service enterprises; and \$150,726.64 was for cemeteries. Outlays in the Unclassified section were as follows:

Airports	\$656,546.18
Land purchases and miscellaneous buildings	71,333.10
Miscellaneous departmental equipment	40,139.28
Land improvements, covering dump	22,036.54
Construction of honor rolls	9,648.28
Non-revenue assessments refunded	5,323.64
<hr/>	
Total	\$805,027.02

For the convenience of persons using the report for a comparison over a period of years, we present on pages xii and xiii tables showing the revenue for current charges, the current charges against revenue, and the expenditures for outlays, for a period of ten years from 1936 to 1945, inclusive.

While the term "current charges against revenue" has been used uniformly in these reports for maintenance charges, it should be borne in mind that during the years since 1933, a portion of these maintenance charges has actually been paid from the proceeds of Municipal Relief loans which are classified as funded general debt.

Revenue for Current Charges.

CLASSIFICATION.	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
Taxes	\$227,890,059	\$228,182,518	\$227,825,974	\$220,432,848	\$230,224,030	\$226,222,331	\$237,689,618	\$244,023,115	\$239,380,584	\$247,353,110
Licenses	5,151,054	5,210,608	5,096,935	5,598,203	5,348,075	5,343,643	5,139,178	4,981,281	5,067,912	5,328,783
Fines and forfeits	323,146	389,020	312,614	548,053	341,237	439,034	402,314	434,371	422,686	383,919
Grants and gifts for expenses	10,481,573	14,735,141	23,014,946	29,091,850	32,137,081	35,063,194	37,442,724	27,877,811	33,564,464	32,833,326
All other general revenue	684,461	20,336	13,203	10,338	21,706	82,211	155,543	219,511	269,375	1,358,867
Special assessments for expenses	684,242	616,226	327,318	401,178	749,955	381,400	327,058	306,805	253,033	227,096
Privileges	5,861,195	7,029,845	7,328,632	7,084,363	8,018,322	9,944,078	8,246,807	5,497,006	4,322,735	3,433,600
Departmental	16,641,443	18,956,857	24,510,332	27,213,608	28,381,308	29,613,689	31,217,130	32,738,392	31,513,690	34,959,345
Public service enterprises	29,470,967	29,938,972	30,430,445	31,335,760	31,506,651	33,326,406	34,925,226	35,759,790	37,097,806	37,630,426
Cemeteries	932,216	935,747	892,053	915,677	893,374	934,720	980,705	1,066,539	1,089,520	1,139,025
Interest	5,439,933	4,648,337	4,119,817	4,011,063	3,754,601	3,416,728	2,854,109	2,418,052	2,334,122	2,445,457
Premiums	92,854	63,450	206,167	115,759	57,315	113,672	37,281	5,384	16,595	20,652
TOTALS	\$302,975,143	\$310,736,027	\$324,419,046	\$326,318,700	\$341,434,459	\$344,931,106	\$359,477,683	\$355,328,207	\$355,932,522	\$366,913,606

Current Charges Against Revenue.

CLASSIFICATION.	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
General government	\$11,405,586	\$11,138,318	\$11,543,848	\$11,448,547	\$11,976,423	\$11,847,996	\$12,516,913	\$12,701,457	\$13,774,365	\$14,174,131
Protection of persons and property	34,434,299	35,161,985	35,711,391	35,325,797	35,315,706	36,079,592	38,645,619	39,337,988	39,874,246	41,170,464
Health and sanitation	16,801,381	17,410,003	17,117,733	17,033,310	17,196,015	17,685,460	18,466,843	19,849,444	20,366,234	21,719,572
Highways	22,699,339	19,738,655	23,837,665	21,837,976	24,013,318	21,882,869	20,377,708	21,512,209	20,367,265	26,053,186
Charities	50,221,218	60,198,430	71,400,253	73,669,027	70,177,878	69,667,699	68,316,506	64,672,219	61,946,933	68,244,563
Veterans' benefits	4,001,815	4,066,406	4,486,426	4,417,993	4,320,673	3,520,973	3,062,300	2,908,866	3,101,344	3,221,401
Schools	72,711,186	73,905,862	74,046,837	73,594,269	73,916,728	75,401,435	78,961,133	81,180,080	82,128,831	85,020,526
Libraries	3,916,893	4,127,062	4,236,969	4,236,969	4,330,226	4,339,226	4,486,241	4,045,864	4,805,981	5,018,597
Recreation	5,363,061	5,417,902	5,674,519	5,456,013	5,491,925	4,984,180	5,031,398	4,980,852	5,293,656	6,037,404
Pensions	5,203,077	5,552,379	7,118,532	7,243,808	7,556,036	7,961,960	8,358,173	8,931,637	9,931,565	11,032,958
Unclassified	7,165,024	6,838,446	6,838,446	7,658,145	7,396,205	5,372,051	6,390,153	5,117,341	4,106,626	4,404,977
Public service enterprises	15,057,968	15,582,175	15,163,267	14,919,672	15,226,438	16,388,732	17,652,956	18,237,327	18,606,130	19,364,335
Cemeteries	1,303,198	1,375,843	1,445,122	1,423,530	1,424,518	1,458,101	1,534,660	1,604,894	1,753,593	1,902,397
Administration of trust funds	283,297	322,423	333,528	326,017	334,102	338,033	339,660	355,891	347,518	360,563
Maintenance and operation	\$250,567,339	\$260,434,563	\$278,951,073	\$284,677,291	\$276,928,307	\$286,052,069	\$284,140,263	\$290,514,287	\$290,514,287	\$307,761,075
Interest	16,637,705	15,835,289	14,953,034	13,973,143	13,197,891	12,169,872	11,479,287	10,333,464	9,174,802	8,086,504
Debt from revenue	33,321,612	34,197,449	34,941,588	34,600,315	34,003,944	32,893,838	32,629,626	31,557,955	29,441,653	26,752,883
Tax title redemptions to State	8,401,290	9,041,889	6,890,877	8,842,378	5,569,888	4,609,752	4,010,975	2,910,983	3,140,810	2,336,818
Transfers to sinking funds from revenue	1,023,006	1,014,995	1,033,363	1,008,588	1,341,414	961,859	883,941	1,043,798	1,212,791	878,304
TOTALS	\$309,953,952	\$320,524,185	\$336,773,888	\$337,015,497	\$338,790,428	\$327,563,628	\$333,144,092	\$331,898,209	\$333,484,343	\$345,809,586

Expenditures for Outlays.

CLASSIFICATION.	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
<i>Departmental</i>										
General government	\$33,085,890	\$26,724,476	\$24,518,962	\$24,358,378	\$20,536,192	\$19,585,637	\$10,680,465	\$6,255,561	\$7,509,630	\$11,007,052
Protection of persons and property	437,809	509,492	453,409	801,916	276,487	257,736	169,953	166,407	170,253	245,022
Health and sanitation	1,097,614	1,487,526	936,872	1,452,641	947,124	1,385,002	1,720,281	582,168	587,980	701,230
Highways	5,004,775	4,688,208	5,229,004	8,407,032	5,444,237	3,853,847	2,460,883	1,747,197	1,638,250	1,792,882
Charities	12,520,063	12,153,268	11,602,659	10,854,863	8,004,031	10,033,396	4,245,669	2,271,419	3,283,918	5,204,966
Schools	1,958,597	689,220	144,264	566,685	351,586	266,536	93,544	128,243	90,129	213,120
Libraries	9,825,066	5,015,779	4,647,080	10,212,842	3,858,693	2,123,091	1,010,338	565,732	548,570	851,148
Recreation	52,301	147,722	139,352	320,003	100,248	132,374	91,141	85,994	95,847	51,108
Unclassified	1,086,065	1,335,424	1,054,979	1,322,314	1,025,084	793,771	481,052	290,592	436,007	1,142,584
<i>Public service enterprises</i>										
Electric light	1,103,600	697,837	261,343	430,082	518,682	734,884	407,604	417,809	678,685	805,027
Water	6,549,024	5,230,814	5,255,261	6,312,607	5,279,969	5,696,635	4,679,357	2,737,681	2,161,682	2,113,449
All other	4,483,618	3,678,823	3,381,899	4,515,714	3,139,064	3,732,828	1,777,950	646,373	479,906	648,954
Cemeteries	1,009,864	315,900	624,218	697,512	536,470	374,737	237,136	237,783	1,504,446	1,861,972
	251,547	239,261	305,794	308,053	272,532	276,777	287,475	99,255	78,526	150,787
TOTALS	\$39,886,261	\$32,203,551	\$30,081,017	\$41,009,038	\$26,077,993	\$25,549,039	\$15,647,297	\$9,091,897	\$9,749,838	\$13,901,249

STATISTICS OF DEBT FOR THE YEAR 1945.

The net funded debt at the close of the year 1945 was \$169,222,846, as compared with \$188,841,298 at the close of the year 1944, a decrease of \$19,618,452 or 10.39 per cent. The total funded debt, exclusive of tax title loans, issued during the year 1945, as shown in the tables of this report was \$22,565,267, to which may be added \$28,000 water debt of the Acushnet Fire and Water District, assumed by the town of Acushnet, under the provisions of Chapter 35 of the Acts of 1945.

The total of \$22,593,267 consisted of \$21,874,500 issued by the thirty-nine cities; \$314,167 issued by the towns over 5,000 population; and \$404,600 by the towns under 5,000 population, which includes the \$28,000 assumed by the town of Acushnet mentioned above. The entire amount consisted of loans for the following purposes: Traffic Tunnel Retirement Bonds, City of Boston, Act of 1945, \$16,045,000, issued to provide funds to be paid to the sinking fund commissioners and withdrawn from time to time for the purpose of calling, retiring and cancelling at the earliest date permitted, the Traffic Tunnel bonds issued under the Act of 1929; Municipal Relief, \$730,000; highways and bridges \$2,576,667; water mains and water departmental equipment \$1,060,200; airports in Springfield and Worcester \$900,000; sewers \$472,500; municipal buildings \$425,000; Rapid Transit in Boston \$133,500; departmental equipment \$97,400; school buildings \$79,000; land for municipal purposes \$35,000; cemeteries \$29,000; and playgrounds \$10,000.

The amount of tax title loans shown as incurred during the year 1945 was \$726,-261.10 shown in the tables of debt transactions for the year 1945. These loans were refunding loans on account of loans previously issued, and appear in Table I under the heading of bonds refunded in both receipts and payments. Tax title loans outstanding at the close of the year 1945 amounted to \$883,680 as compared with \$3,214,-498 at the close of 1944, a reduction of \$2,330,818.

Revenue and other temporary loans, including outstanding orders, amounted to \$16,800,212 at the close of the year 1945, compared with \$18,959,313 at the close of the year 1944. The revenue and other temporary loans outstanding consisted of \$14,393,000 revenue loans, \$161,571 in anticipation of highway reimbursement, and \$2,245,641 outstanding warrants or orders.

SUPPLEMENTARY TABLES.

Tables are shown on pages xxxiii and xxxiv giving the total funded general and enterprise debt, with the sinking funds applicable to them at the close of each fiscal year from 1910 to 1945, and the ratio of the net general and the net enterprise debt to the assessed valuation. These statistics are shown for all municipalities, for the cities, for the towns over 5,000 population, and the towns under 5,000 population.

The table on page xxxv shows the total assessed valuation, the total net funded or fixed debt, and the ratio of debt to valuation for each year from 1910 to 1945, together with the yearly increase or decrease in valuation and debt, and the percentage of such increase or decrease.

On pages xviii and xix there is shown a table giving a subdivision of the amounts shown in Table I for the towns over 5,000 of expenditures for protection of persons and property, and health and sanitation.

On pages xxvii to xlii there are shown the tables of funded debt inside and outside the debt limit, together with the tax title debt for all cities and towns as of January 1, 1948, referred to on page MM of this introduction.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The number of notes certified by this office during the year 1947 was 3,874, representing a value of \$15,389,769.43 and the number certified in 1948 was 4,626, representing a value of \$20,344,968.53. Of the notes certified in 1947, 3,470 notes having a value of \$3,743,471.52 were for funded debt and 404 notes having a value of \$11,646,-297.91 were for revenue and other temporary loans. Of the notes certified in 1948, 4,141 notes having a value of \$1,304,883.53 were for funded debt and 485 notes having a value of \$16,040,085 were for revenue and other temporary loans.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,325.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	35,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . .	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 . . .	1,883	36,538,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937 . . .	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938 . . .	1,915	38,156,449.17	3,759	5,641,918.80	5,674	43,798,367.47
1939 . . .	1,960	41,922,457.45	1,967	3,225,732.40	3,927	45,148,189.85
1940 . . .	1,697	35,972,180.44	1,413	2,371,567.82	3,110	38,343,748.26
1941 . . .	1,517	32,131,894.15	1,795	2,745,351.31	3,312	34,877,245.46
1942 . . .	1,118	24,419,069.17	597	1,179,558.47	1,715	25,598,627.64
1943 . . .	705	15,491,332.27	143	528,319.07	848	16,019,651.34
1944 . . .	422	9,458,068.96	530	792,136.15	952	10,250,205.11
1945 . . .	278	8,718,896.40	633	843,061.84	911	9,561,958.24
1946 . . .	356	9,534,762.00	2,062	2,225,458.54	2,418	11,760,220.54
1947 . . .	404	11,646,297.91	3,470	3,743,471.52	3,874	15,389,769.43
1948 . . .	485	16,040,085.00	4,141	4,304,883.53	4,626	20,344,968.53

THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1947, there were 325 audits made in cities, towns and districts, and assistance was given on request of local officials to financial and accounting officers in 17 other municipalities. One additional system of accounts was installed.

During the year ending April 30, 1948, there were 306 audits made in cities, towns and districts and one additional system installed. There are now 252 cities, towns and districts in which the uniform system of accounts has been installed.

Local officials who have received the assistance of this office in their accounting work and financial problems give frequent expressions of appreciation for the work of the department.

Section 40 of Chapter 44 of the General Laws has been amended to read as follows: "The director shall cause an audit to be made of the accounts of all cities and towns and of all fire, water, light and improvement districts of the commonwealth and may cause subsequent audits to be made of the accounts of each city and town annually, and of the accounts of each fire, water, light and improvement district as often as once in two years or annually at the request of the prudential committee or commissioners and for this purpose he, and his duly accredited agents, shall have access to all necessary papers, books and records. All accounts subject to audit by town auditors under section fifty-three of Chapter forty-one shall be subject to audit by the director, and the trustees of any property, the principal or income of which, in whole or in part, was bequeathed or given in trust for public uses for the benefit of the town or any part thereof, or for the benefit of the inhabitants of the town or any part thereof, shall give the director, or his duly accredited agents, access to their accounts, funds, securities and evidences of property for the purposes of the audit. Upon the completion of each audit, as aforesaid, a report thereunder shall be made to the mayor and city government in cities, to the selectmen in towns, and to the prudential committee and commissioners in a district, and a copy of the same shall be

furnished to the city, town or district clerk, who shall cause the same or a summary of its essential features to be published at the expense of the city, town or district. The director, in his discretion, may give preference to audits upon petitions under section thirty-five or thirty-six over audits under this section."

Chapter 372 of the Acts of 1946 as amended by Chapter 479 of the Acts of 1947 provides in section 8D as follows: "The audit of the accounts of cities and towns provided for by sections thirty-five, thirty-six and forty of chapter forty-four of the General Laws shall include an audit of the accounts of every housing authority relating to work performed under section six when the treasurer of such authority has received funds from the city or town in accordance with section eight."

CONCLUSION.

The office continues to serve by giving statistical presentations of the cost of government, by the auditing of municipal accounts and the installation of accounting systems, and by the certification of town and district notes. The director and the assistant directors give advice and information regarding the duties of financial officers of the municipalities, and assistance regarding the financial problems of cities and towns to municipal officials when requested. The office makes available information regarding governmental activities to all persons interested. Information regarding receipts and expenditures, tax rates, debt authorizations, outstanding debt, and uncollected taxes is frequently requested and gladly furnished.

Respectfully submitted,

STATE HOUSE, BOSTON, MARCH 1, 1949.

FRANCIS X. LANG,
Director of Accounts.

Detail of Protection of Persons and Property, and Health and Sanitation as shown in Table I.

Towns. (Over 5,000 Population)	Population of 1945	PROTECTION OF PERSONS AND PROPERTY				HEALTH AND SANITATION				
		Total Expenses	Police Department	Fire Department	Forestry	Militia, Inspection, and Other Protection	Total Expenses	Health	Sanitation	Mosquito Nuisance, Care of Brooks, etc.
Brookline	56,940	\$728,063.41	\$330,661.59	\$342,750.18	\$24,220.35	\$30,431.29	\$393,241.08	\$128,820.31	\$249,359.94	\$15,060.83
Arlington	43,515	366,431.71	164,909.65	163,149.57	16,323.16	22,049.33	226,148.98	51,516.51	1173,632.47	2,000.00
Watertown	37,438	416,719.15	174,441.80	186,087.99	14,803.96	41,385.40	229,348.44	58,310.42	1169,038.02	2,000.00
Belmont	28,866	284,874.42	127,150.06	136,599.47	4,776.49	16,348.40	145,978.94	47,242.24	191,931.70	6,805.00
Weymouth	27,957	213,513.88	89,554.61	101,595.96	15,957.82	6,405.49	87,317.89	34,968.16	151,949.73	400.00
Framingham	25,502	213,408.64	60,531.60	134,893.30	11,437.54	6,546.20	109,265.90	41,291.68	64,890.96	3,083.26
Methuen	23,160	166,979.79	64,771.38	82,844.60	11,703.07	7,600.74	76,031.61	37,580.37	38,451.24	250.00
Milton	21,718	233,434.75	92,857.00	99,539.26	15,691.04	25,347.45	80,300.74	24,025.77	150,024.97	—
Braintree	20,275	152,936.99	66,769.34	79,976.70	3,572.01	2,638.94	78,062.47	27,226.54	50,835.93	—
West Springfield	19,453	172,499.92	72,555.77	76,355.58	10,863.43	12,735.17	40,883.14	17,291.65	23,391.49	—
Winthrop	18,696	127,394.85	57,435.79	52,022.75	10,512.33	7,423.98	77,838.76	19,687.72	157,051.76	1,099.28
Wakefield	18,677	129,802.74	54,688.05	56,299.16	8,017.93	10,797.60	77,862.82	17,285.26	138,688.84	3,409.97
Wellesley	17,581	172,156.49	60,753.40	81,277.89	22,609.86	7,513.34	31,739.91	20,360.47	11,379.44	—
Southbridge	17,561	123,901.48	51,059.17	64,966.24	2,839.59	5,039.48	47,210.04	25,441.21	19,748.10	—
Greenfield	17,020	123,827.19	55,731.18	56,196.82	8,984.33	2,914.86	45,966.35	26,752.84	18,363.51	2,020.73
Saugus	16,662	115,165.83	46,355.62	51,344.16	8,462.25	9,003.80	44,491.85	27,463.00	17,028.85	850.00
Dedham	16,659	135,439.22	49,203.84	74,254.09	6,629.58	5,351.71	73,216.42	35,752.47	37,463.95	—
Norwood	16,508	146,247.92	63,271.02	73,780.75	6,080.09	3,116.06	43,166.28	23,913.00	19,253.28	—
Milford	15,801	82,576.93	25,566.42	51,112.99	3,077.17	2,820.35	53,158.29	25,738.62	27,409.67	10.00
Natick	15,789	109,373.63	43,621.43	52,262.84	8,371.12	5,118.24	73,039.34	25,093.55	47,455.79	—
Winchester	15,300	154,465.30	73,217.95	66,534.93	7,695.63	7,016.79	39,510.76	19,494.89	19,975.87	40.00
Danvers	14,507	130,488.02	55,355.60	56,692.09	10,302.77	8,137.56	62,759.48	22,746.02	128,967.42	11,046.04
Needham	14,452	103,869.40	43,580.03	50,880.69	5,356.13	4,073.55	42,916.32	20,376.54	119,539.78	3,000.00
Lexington	13,536	121,155.65	42,815.63	59,919.57	13,869.11	2,551.34	70,511.75	41,939.32	25,782.61	2,789.82
Plymouth	13,534	60,439.58	37,635.63	17,622.48	2,346.75	2,814.72	31,637.07	22,207.91	9,429.16	—
Webster	12,736	82,271.58	33,685.72	36,810.00	7,102.89	4,672.97	29,332.09	25,170.54	4,161.55	—
Clinton	12,724	30,852.00	27,614.40	80.00	637.00	2,520.60	29,788.91	16,026.29	13,762.62	—
Adams	12,524	117,408.39	45,116.05	52,033.33	11,440.72	8,818.29	59,212.29	21,821.32	37,330.97	60.00
Marblehead	12,372	100,337.16	47,891.52	37,486.29	10,458.31	4,521.04	44,316.98	15,876.06	28,440.92	—
Reading	12,327	60,890.02	22,399.04	36,013.36	7,509.41	4,618.38	38,243.33	14,521.17	22,522.16	1,200.00
Fairhaven	12,072	84,951.41	33,928.88	36,013.36	8,894.75	4,114.42	45,956.61	18,023.14	12,753.87	179.60
Stonham	11,920	68,007.86	31,489.82	39,611.08	12,733.03	2,173.93	28,646.97	12,640.44	7,006.53	—
Andover	11,835	121,243.87	49,551.60	61,782.52	6,758.00	3,151.75	35,530.24	23,893.11	29,371.13	266.00
Swampscott	11,801	69,072.37	29,464.63	32,299.11	5,983.22	1,325.41	30,515.92	17,936.25	6,020.50	390.25
Athol	11,552	68,651.44	25,928.93	35,281.03	4,631.72	2,809.76	30,515.92	17,903.40	12,222.27	—
North Attleborough	11,552	68,261.44	25,928.93	35,281.03	4,631.72	2,809.76	30,515.92	17,903.40	12,222.27	—
Amesbury	10,824	68,206.50	25,662.76	34,996.10	5,799.80	1,747.84	24,998.26	13,744.58	11,253.68	—
Easthampton	10,578	63,949.06	30,376.24	32,495.76	2,934.87	1,419.02	33,277.56	15,554.47	17,723.09	—
Northbridge	10,212	20,189.42	13,783.96	603.26	4,183.18	1,619.02	27,578.10	14,961.50	12,616.09	—
Dartmouth	9,909	40,980.90	28,127.90	500.00	8,178.13	4,174.87	24,663.68	20,648.27	2,715.41	1,200.00
Palmer	9,716	25,453.78	17,757.50	881.22	3,740.83	3,074.23	11,961.35	8,881.58	3,079.77	—

Hingham	9,676	127,376.59	32,545.84	79,492.86	12,636.09	2,711.80	40,377.44	23,860.80	10,016.64	500.00
Middleborough	9,596	62,263.58	19,350.04	34,901.90	4,355.37	3,626.27	20,893.74	11,270.22	9,623.52	—
Shrewsbury	9,296	61,332.74	22,480.99	38,007.37	2,461.05	383.33	15,154.46	10,654.46	4,500.00	—
Stoughton	9,063	40,380.04	16,646.54	18,367.04	4,450.65	915.81	29,917.44	19,711.63	10,205.81	—
Chelmsford	8,726	33,157.52	11,769.77	17,409.42	3,064.54	913.79	12,955.34	8,640.37	4,514.97	—
Bridgewater	8,617	29,629.47	44,999.24	405.75	22,183.18	11,446.48	36,151.47	12,753.44	14,240.35	9,157.68
Rockland	8,603	40,113.93	16,498.52	19,421.91	3,346.63	960.32	23,492.89	15,507.11	5,233.87	—
Billerica	8,504	44,128.39	15,576.40	24,151.12	3,054.59	1,147.66	11,668.52	10,694.77	7,985.78	—
Randolph	8,463	34,537.51	23,085.70	19,934.63	1,759.77	1,587.41	22,370.12	17,980.27	4,389.85	—
Agawam	8,420	34,583.05	17,895.24	19,924.75	3,116.06	2,649.00	13,926.99	10,429.36	3,397.63	—
Waltham	8,409	57,067.30	32,053.05	13,643.68	6,785.24	4,585.33	28,630.07	18,679.24	19,950.83	—
Concord	8,382	75,440.27	30,160.75	40,091.27	3,350.15	1,838.10	29,030.35	9,637.95	18,864.25	508.15
Whitman	8,290	39,439.45	13,979.99	26,829.61	4,583.33	1,589.87	23,669.45	12,848.39	3,524.33	—
Hudson	8,126	61,358.76	25,184.58	20,829.65	7,754.66	568.17	18,972.96	15,448.63	10,821.06	—
Ludlow	8,105	45,246.57	23,576.24	15,732.96	3,262.06	2,675.31	35,289.46	13,738.26	21,551.20	—
Grafton	7,969	17,052.65	2,823.28	9,271.13	4,077.00	881.24	11,594.93	8,932.73	2,662.20	—
North Andover	7,935	53,755.75	15,510.87	26,490.49	9,210.61	2,543.78	10,277.22	9,370.10	1,785.50	—
Auburn	7,865	12,723.57	3,531.02	8,042.36	6,09.97	537.22	12,012.96	10,627.46	21,762.16	8,805.87
Falmouth	7,751	26,435.14	5,901.64	56,415.67	12,606.59	10,542.95	41,066.90	10,438.96	847.47	—
Millbury	7,666	24,088.69	17,076.33	7,083.66	5,732.70	1,578.26	13,621.32	12,773.85	9,563.90	—
Montague	7,602	22,925.44	14,105.82	3,266.39	7,093.66	1,725.96	10,637.27	9,083.27	1,843.00	—
Ware	7,578	33,084.14	17,227.61	11,161.28	3,266.39	1,428.86	20,667.35	11,127.05	8,940.30	—
Franklin	7,531	46,989.47	31,343.40	953.25	8,669.17	6,023.65	46,163.52	23,081.38	21,040.57	2,041.57
Wareham	7,439	18,711.83	8,275.69	7,370.64	2,659.06	406.44	7,392.18	7,295.68	96.50	—
Dracut	7,434	14,359.98	11,544.77	—	1,687.48	1,127.73	17,272.08	11,626.03	5,646.05	—
South Hadley	7,352	38,068.90	10,323.01	4,348.00	4,348.00	1,348.20	24,233.48	12,681.17	11,552.31	—
Amherst	7,089	35,268.72	18,654.63	11,706.76	3,466.15	1,441.18	21,484.27	12,907.81	8,576.46	—
Maynard	7,017	29,554.98	10,512.62	15,948.83	902.88	2,190.65	15,777.68	11,501.28	4,276.40	—
Mansfield	6,978	46,307.53	11,619.61	33,209.45	993.20	485.27	19,968.54	14,108.59	5,659.95	200.00
Somerset	6,815	19,627.06	9,626.04	23,569.78	3,054.39	1,665.02	13,950.64	7,149.25	6,801.39	—
Spencer	6,765	60,366.98	24,911.01	23,569.78	10,987.73	898.46	27,602.64	13,191.32	11,411.32	—
Ganton	6,701	18,764.51	6,068.26	9,324.48	2,912.44	1,696.93	16,196.93	7,261.95	8,934.98	—
Westborough	6,665	50,813.74	12,182.07	5,218.95	6,075.89	707.16	15,418.25	13,486.25	1,932.00	850.00
Uxbridge	6,635	24,184.07	20,946.71	22,495.42	6,553.17	818.44	21,825.65	12,367.33	8,608.32	—
Ipswich	6,610	21,246.71	11,595.58	7,690.49	5,159.92	510.72	16,132.56	10,560.59	5,571.97	—
Windsor	6,461	24,744.44	9,498.37	8,555.01	5,732.75	1,638.31	11,090.88	5,679.55	9,377.78	18.80
Foxborough	6,457	29,939.73	27,624.03	7,224.78	3,925.05	1,165.27	22,795.61	7,954.89	1,372.69	158.70
Longmeadow	6,411	24,156.95	11,394.23	11,394.23	3,962.83	862.41	10,492.67	8,004.11	127.75	—
Abington	6,374	26,716.30	16,707.49	4,509.24	4,118.33	1,381.24	9,535.60	4,820.28	5,283.31	—
Great Barrington	6,252	23,080.86	10,860.80	7,931.04	4,032.27	462.75	11,067.34	5,784.03	2,804.22	—
Tewksbury	5,919	8,822.68	9,931.15	7,768.62	6,028.20	500.00	13,046.33	10,242.11	173.50	—
Orange	5,762	23,621.93	9,325.11	2,807.68	1,740.97	691.82	2,456.62	7,487.92	3,240.64	150.00
Easton	5,723	2,252.02	2,011.55	4,851.87	1,291.23	1,125.82	10,878.56	6,005.23	150.00	—
Monson	5,662	11,329.05	4,060.13	10,390.08	2,993.61	991.63	6,155.23	7,487.92	32.55	—
Swansea	5,565	28,878.37	14,503.05	2,992.24	2,59.59	841.65	7,290.57	6,485.40	769.10	—
Winthampton	5,564	9,690.69	4,590.69	2,992.24	1,748.66	47.59	6,521.47	6,521.47	700.00	—
Seekonk	5,214	9,317.01	5,523.62	4,151.21	3,407.97	580.63	5,582.96	4,882.96	1,639.00	—
Leicester	5,159	15,084.86	6,945.05	7,710.38	1,454.98	245.11	10,253.79	8,614.79	—	—
Wrentham	5,097	11,455.57	—	—	—	—	—	—	—	—
Oxford	5,022	—	—	—	—	—	—	—	—	—
92 Towns	1,105,480	\$7,790,408.91	\$3,277,059.48	\$3,518,808.16	\$597,696.13	\$396,845.14	\$3,760,722.62	\$1,694,200.71	\$1,987,910.36	\$78,611.55

1 Includes Metropolitan sewer maintenance.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 92 towns having a population of 5,000 or over; and (III) the 220 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4–27). The transactions of the city of Boston are presented on a separate page, since they are so much larger than those of other cities as to be scarcely comparable. Those of other cities are arranged, for purposes of comparison, in groups of four municipalities to a page, in the order of population of the State census of 1945.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–43) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Receipts under the heading of Unclassified are not included.

Table V (p. 44) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 45) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to IX, inclusive (pp. 48–70) exhibit gross payments, classified in detail on account of the maintenance cost exclusive of interest, of the various departments or kinds of municipal services.

Table X (p. 71) is a tabulation of interest payments classified to show the amount of interest paid on the various kinds of municipal debt, together with the interest on metropolitan assessments for sewer, park, and water purposes, on county hospital assessments, and miscellaneous debt not specified.

From this table we note that the total interest payment of the 39 cities for the year 1945 was \$7,312,159.47, of which \$2,471,803.36 or 33.80 per cent was for interest on general and cemetery debt; \$193,840.52 or 2.65 per cent was interest on revenue and other temporary loans, including tax title loans from the State; \$3,293,706.92 or 45.05 per cent was interest on public service enterprise debt; and the remaining \$1,352,808.67 or 18.50 per cent was for interest on metropolitan and county assessments and miscellaneous debt.

(D) *Indebtedness.*

Table XI (p. 74) shows the outstanding indebtedness classified by the character of the obligation. This table includes the various classifications of temporary debt, the tax title debt, as well as the gross funded or fixed debt.

Table XII (p. 75) gives the relation of the total net funded or fixed debt to valuation, the valuation figures as reported to the Tax Commissioner being used. The net funded or fixed debt is found by deducting from the total funded or fixed debt the

amount which has been set aside in sinking funds to pay the debt when due. When loans in anticipation of bond issues are reported, although they are of a temporary character, they are in reality *fixed debt*, since they have no assets as an offset, and are included in Table XII in the total of funded or fixed debt, and are reckoned in determining the net debt.

Table XIII (p. 76) shows the debt transactions for 1945 classified according to the character of the obligation; Table XIV (p. 00) shows separately the payments to the State sinking and loan funds; and Table XV (p. 78) shows the method of meeting debt requirements from taxation.

The table of debt transactions (p. 76) shows the amount of debt incurred during the fiscal year 1945 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the State sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. Included in the term "General Loans" are all loans issued for general purposes, whether specified as for school, fire, police, highway, or other purposes. A classification of these loans issued in the year 1945 will be found in the introduction to this report.

(E) *Cash Balances.*

Table XVI (p. 80) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1945.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 84–133) are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 136–143, inclusive) are similar to those given for the cities. The statements of *Cash Balances* (pp. 146–147) for the towns are also self explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1943, 1944, and 1945
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1948, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1945)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1941	1942	1943	1944	1945	1941	1942
BOSTON . .	\$81,986,581	\$84,764,154	\$84,898,194	\$84,213,444	\$90,947,252	\$85,087,829	\$86,125,153
WORCESTER .	15,822,953	16,452,959	16,091,491	16,005,393	16,623,483	15,414,922	15,283,628
SPRINGFIELD .	13,569,137	14,273,575	13,780,109	13,545,326	13,631,300	12,143,582	12,358,311
FALL RIVER .	6,367,199	6,770,374	6,801,862	7,256,290	7,238,876	6,442,433	6,377,479
CAMBRIDGE .	10,600,482	10,919,965	10,371,307	10,089,185	9,776,716	10,057,912	9,873,559
NEW BEDFORD .	7,312,236	7,917,614	7,746,153	7,788,301	7,744,155	6,966,985	7,528,633
SOMERVILLE .	6,539,716	6,809,197	6,810,680	6,786,257	6,634,291	6,645,674	6,587,517
LYNN . . .	7,220,612	7,784,645	7,905,281	7,788,243	7,671,726	7,450,369	7,567,614
LOWELL . .	6,282,006	6,572,149	7,230,323	7,489,204	7,268,321	6,586,032	6,880,052
LAWRENCE .	5,053,785	5,367,738	5,248,995	5,229,020	5,207,601	5,019,142	5,376,980
QUINCY . .	6,090,568	6,374,588	6,432,007	6,357,018	6,477,603	5,847,732	5,849,586
NEWTON . .	6,416,577	6,728,370	6,495,724	6,560,869	6,529,605	5,890,544	6,000,606
MEDFORD . .	4,682,949	4,735,699	4,757,484	4,510,065	4,411,691	4,454,294	4,472,885
BROCKTON .	4,532,535	4,692,985	5,053,165	5,150,486	5,016,391	4,580,474	4,775,787
MALDEN . .	4,175,065	4,406,412	4,307,521	4,309,638	4,233,578	4,133,052	4,103,545
HOLYOKE . .	5,113,045	5,322,610	5,351,023	5,317,545	5,561,153	4,455,537	4,786,771
PITTSFIELD .	3,405,132	3,403,579	3,254,364	3,335,074	3,349,103	2,868,975	2,842,599
EVERETT . .	3,944,130	4,054,652	3,785,827	3,865,736	3,795,654	3,598,273	3,590,438
HAVERHILL .	3,328,698	3,480,442	3,443,723	3,514,888	3,679,998	3,338,583	3,392,359
CHICOPEE . .	2,924,576	3,361,098	3,181,274	3,259,736	3,162,733	2,813,709	2,871,862
FITCHBURG .	3,018,925	3,096,931	3,161,080	3,293,188	3,236,128	2,832,593	2,939,986
WALTHAM . .	2,872,705	3,020,454	3,039,234	2,961,806	2,986,591	2,787,219	2,840,706
SALEM . . .	2,921,452	3,021,997	3,025,955	3,132,847	3,180,300	2,844,471	2,875,775
CHELSEA . .	2,871,615	3,342,031	3,006,470	2,989,036	3,155,470	2,967,206	3,022,983
TAUNTON . .	3,060,420	3,284,857	3,391,449	3,443,409	3,457,744	2,838,597	2,999,334
REVERE . .	2,512,383	2,546,728	2,484,012	2,701,559	2,609,319	2,513,671	2,465,607
MELROSE . .	1,779,911	1,799,678	1,683,280	1,724,254	1,704,483	1,575,895	1,549,796
BEVERLY . .	2,021,418	2,101,023	2,095,880	2,091,427	2,124,459	1,918,330	1,909,128
NORTHAMPTON	1,336,605	1,395,628	1,486,027	1,468,946	1,489,541	1,236,688	1,269,585
GLOUCESTER .	1,984,941	2,074,031	2,172,202	2,251,701	2,346,469	2,033,570	2,009,647
LEOMINSTER .	1,456,236	1,523,237	1,519,950	1,514,646	1,555,752	1,383,378	1,384,418
ATTLEBORO .	1,427,467	1,469,762	1,409,562	1,478,754	1,481,536	1,246,513	1,271,028
PEABODY . .	2,063,041	2,013,225	1,994,143	2,102,706	2,134,748	1,911,078	1,943,278
NORTH ADAMS	1,357,189	1,450,374	1,378,838	1,444,872	1,488,410	1,277,485	1,312,261
GARDNER . .	998,313	1,008,661	995,180	988,151	989,499	874,745	875,947
WESTFIELD .	1,723,777	1,852,779	1,809,214	1,775,923	1,838,393	1,535,356	1,576,385
WOBURN . .	1,172,600	1,405,981	1,237,668	1,305,256	1,211,378	1,154,625	1,284,592
MARLBOROUGH	974,079	1,125,144	1,047,215	1,027,808	1,035,601	965,357	1,027,990
NEWBURYPORT	976,098	1,018,639	1,022,053	1,028,286	982,351	979,548	966,671
39 Cities	\$241,897,157	\$252,745,965	\$250,905,919	\$251,096,293	\$257,971,402	\$238,672,378	\$242,170,481

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1913	1944	1945	1941	1942	1943	1944	1945
\$85,621,805	\$84,548,088	\$87,891,623	—\$3,101,248	—\$1,360,999	—\$723,611	—\$334,644	+\$3,055,629
15,425,937	15,202,836	15,934,204	+408,031	+1,169,331	+665,554	+802,557	+689,279
12,592,270	12,580,630	12,633,737	+1,425,555	+1,915,264	+1,187,839	+964,696	+997,563
6,750,908	6,730,249	6,882,682	—75,234	+392,895	+50,954	+526,041	+356,194
9,499,808	9,472,317	9,369,798	+542,570	+1,046,406	+871,499	+616,868	+406,918
7,512,462	7,540,132	7,531,825	+345,251	+388,981	+233,691	+248,169	+212,330
6,502,963	6,490,174	6,658,763	—105,958	+221,680	+307,717	+296,083	—24,472
7,427,547	7,280,816	7,172,768	—229,757	+217,031	+477,734	+507,427	+498,958
7,114,793	7,102,170	7,071,586	—304,026	—307,903	+115,530	+387,034	+196,735
4,990,488	4,983,806	5,018,148	+34,643	—9,242	+258,507	+245,214	+189,453
5,967,848	6,033,548	6,193,145	+242,836	+525,002	+464,159	+323,470	+284,458
6,011,403	6,045,356	6,403,744	+526,033	+727,764	+484,321	+515,513	+125,861
4,238,312	4,171,323	4,373,574	+228,655	+262,814	+519,172	+338,742	+36,117
4,898,896	4,908,870	5,036,917	—47,939	—82,802	+154,269	+241,616	—20,526
4,126,873	4,160,013	4,082,279	+42,013	+302,867	+180,648	+149,625	+153,299
4,824,928	4,872,139	5,124,078	+657,508	+535,839	+326,095	+445,406	+437,075
2,863,354	3,034,490	3,016,998	+536,157	+560,980	+391,010	+300,584	+332,105
3,423,706	3,432,361	3,581,132	+345,857	+464,214	+362,121	+433,375	+214,522
3,375,189	3,487,722	3,582,687	—9,885	+88,083	+68,534	+27,166	+97,311
2,832,813	2,944,524	2,986,620	+110,867	+489,236	+348,461	+315,212	+176,113
2,890,773	3,008,320	3,194,583	+186,332	+156,945	+270,307	+284,868	+41,545
2,730,620	2,660,026	2,756,271	+85,486	+179,748	+308,614	+301,780	+230,320
2,828,675	2,995,976	2,984,593	+76,981	+146,222	+197,280	+136,871	+195,707
2,894,727	2,860,487	2,852,904	—95,591	+319,048	+111,743	+128,549	+302,566
3,038,971	3,113,307	3,059,331	+221,823	+285,523	+352,478	+330,102	+398,413
2,489,562	2,421,300	2,630,555	—1,288	+81,121	—5,550	+280,259	—21,236
1,501,194	1,492,756	1,581,277	+204,016	+249,882	+182,086	+231,498	+123,206
1,934,581	1,981,473	1,971,113	+103,088	+191,895	+161,299	+109,954	+153,346
1,353,441	1,372,156	1,458,093	+99,917	+126,043	+132,586	+96,790	+31,448
2,058,312	2,151,059	2,220,622	—48,629	+64,384	+113,890	+100,642	+125,847
1,430,368	1,424,012	1,549,420	+72,858	+140,819	+89,582	+90,634	+6,332
1,239,808	1,301,965	1,358,606	+180,954	+198,734	+169,754	+176,789	+122,930
1,901,658	1,922,729	2,009,125	+151,963	+69,947	+92,485	+179,977	+125,623
1,259,415	1,277,340	1,356,903	+79,704	+138,113	+119,423	+167,532	+131,507
890,259	916,952	943,763	+123,568	+132,714	+104,921	+71,199	+45,736
1,615,745	1,628,390	1,717,830	+188,421	+276,394	+193,469	+147,533	+120,563
1,105,975	1,119,130	1,209,938	+17,975	+121,389	+131,693	+186,126	+1,440
985,069	967,353	968,683	+8,722	+97,154	+62,146	+60,455	+66,918
923,292	960,049	914,368	—3,450	+51,968	+98,761	+68,237	+67,983
\$241,074,748	\$240,596,344	\$247,286,286	+\$3,224,779	+\$10,575,484	+\$9,831,171	+\$10,499,949	+\$10,685,116

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of Popu- lation, 1945)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (—) OF REVENUE						
	1941	1942	1943	1944	1945	1941	1942	1943	1944	1945	1941	1942	1943	1944	1945
Brookline . . .	\$4,925,078	\$5,169,032	\$4,707,051	\$4,938,851	\$5,218,075	\$4,431,313	\$4,439,341	\$4,400,500	\$4,554,153	\$4,716,272	+\$493,765	+\$729,691	+\$306,491	+\$384,698	+\$501,803
Arlington . . .	2,718,227	2,767,437	2,625,494	2,602,115	2,736,779	2,318,040	2,311,782	2,312,422	2,322,669	2,559,048	+\$99,257	+\$455,655	+\$313,072	+\$279,446	+\$177,731
Watertown . . .	2,546,289	2,759,356	2,578,305	2,492,415	2,656,010	2,354,305	2,355,050	2,374,509	2,476,960	2,553,875	+\$19,984	+\$404,306	+\$203,796	+\$15,446	+\$120,155
Belmont . . .	2,286,879	2,305,399	2,337,178	2,352,643	2,426,900	2,025,495	2,015,230	2,068,704	2,087,944	2,200,163	+\$281,384	+\$290,169	+\$263,474	+\$264,639	+\$196,377
Weymouth . . .	1,908,151	2,005,319	1,938,787	1,926,398	1,957,194	1,624,535	1,666,176	1,687,727	1,712,673	1,774,837	+\$278,616	+\$339,143	+\$251,060	+\$213,725	+\$182,357
Frammingham . . .	1,728,432	1,853,238	1,799,237	1,811,785	1,902,155	1,635,535	1,647,197	1,687,800	1,667,942	1,722,484	+\$2,897	+\$206,041	+\$161,437	+\$143,843	+\$179,671
Methuen . . .	1,180,057	1,245,908	1,267,163	1,290,424	1,330,833	1,060,412	1,137,666	1,106,239	1,164,974	1,251,336	+\$119,645	+\$100,934	+\$125,450	+\$70,407	+\$70,407
Milton . . .	1,516,641	1,513,724	1,488,799	1,446,556	1,518,851	1,353,373	1,352,734	1,412,827	1,385,263	1,467,618	+\$53,248	+\$166,990	+\$73,972	+\$64,253	+\$51,083
Braintree . . .	1,759,004	1,796,192	1,783,705	1,790,347	1,799,567	1,410,233	1,429,891	1,443,711	1,410,640	1,548,289	+\$348,771	+\$366,301	+\$339,994	+\$379,707	+\$321,278
West Springfield . . .	1,183,659	1,220,352	1,184,701	1,157,497	1,129,622	1,005,517	1,005,405	1,017,393	1,017,821	1,028,567	+\$178,142	+\$144,949	+\$167,308	+\$139,676	+\$101,055
Winthrop . . .	1,030,347	1,073,642	1,008,799	1,023,620	1,069,032	895,428	881,025	899,377	951,030	996,993	+\$134,919	+\$122,616	+\$209,422	+\$72,590	+\$72,089
Wakefield . . .	1,461,720	1,473,100	1,444,499	1,453,759	1,517,142	1,274,295	1,250,019	1,285,463	1,243,276	1,329,261	+\$137,425	+\$223,081	+\$209,036	+\$210,483	+\$187,164
Wellesley . . .	1,689,863	1,731,722	1,662,864	1,748,309	1,881,434	1,391,256	1,468,746	1,417,915	1,416,876	1,559,857	+\$298,607	+\$262,976	+\$244,949	+\$331,433	+\$321,577
Southbridge . . .	814,930	876,595	814,063	794,417	841,596	655,882	696,292	703,762	701,527	757,181	+\$126,048	+\$180,303	+\$110,501	+\$92,890	+\$84,415
Greenfield . . .	1,115,424	1,229,081	1,146,460	1,138,434	1,170,918	782,516	829,185	829,185	861,040	902,329	+\$128,992	+\$237,896	+\$173,740	+\$155,143	+\$119,534
Saugus . . .	923,317	953,125	949,926	945,663	1,012,867	852,516	859,396	869,158	861,040	942,594	+\$57,880	+\$80,688	+\$64,623	+\$70,273	+\$70,273
Dedham . . .	1,096,600	1,109,800	1,082,546	1,132,428	1,165,718	993,667	993,455	993,986	993,986	1,006,186	+\$52,519	+\$141,345	+\$113,960	+\$162,744	+\$159,532
Norwood . . .	1,476,747	1,627,419	1,653,388	1,670,503	1,763,324	1,296,264	1,365,647	1,419,885	1,416,879	1,552,672	+\$260,627	+\$361,772	+\$233,503	+\$253,024	+\$240,652
Milford . . .	1,890,567	1,915,204	1,861,017	1,906,137	1,942,601	1,528,483	1,567,579	1,589,190	1,589,190	1,660,556	+\$130,667	+\$147,715	+\$83,160	+\$36,968	+\$32,945
Ratuck . . .	1,000,771	1,188,768	1,137,825	1,100,737	1,224,558	946,872	1,002,508	1,051,279	1,049,446	1,106,050	+\$162,207	+\$143,899	+\$106,546	+\$141,291	+\$118,508
Winchester . . .	1,145,596	1,220,762	1,146,018	1,185,704	1,224,963	998,550	998,755	989,753	993,812	1,061,271	+\$62,519	+\$147,376	+\$156,265	+\$162,892	+\$163,692
Danvers . . .	836,462	1,052,922	1,053,846	1,072,511	1,132,256	800,357	872,138	891,673	941,473	984,643	+\$136,105	+\$180,784	+\$162,767	+\$128,038	+\$147,613
Needham . . .	1,054,595	1,105,787	1,091,000	1,110,535	1,113,492	891,388	911,092	936,342	959,192	1,005,828	+\$102,667	+\$164,695	+\$154,635	+\$151,343	+\$107,664
Lexington . . .	1,013,150	1,021,456	994,293	979,262	941,726	894,308	857,452	797,439	844,565	882,157	+\$118,842	+\$164,004	+\$150,534	+\$134,727	+\$93,369
Plymouth . . .	1,088,876	1,163,791	1,150,027	1,150,038	1,191,696	918,443	964,612	995,840	1,029,776	1,096,832	+\$170,433	+\$193,179	+\$154,187	+\$200,262	+\$94,804
Wobster . . .	759,207	753,808	711,400	681,851	684,899	632,264	626,260	576,882	592,970	607,594	+\$118,033	+\$127,548	+\$131,518	+\$98,981	+\$77,275
Clinton . . .	766,522	805,821	800,182	822,666	839,080	716,695	679,276	682,641	730,435	811,276	+\$49,837	+\$126,545	+\$117,541	+\$92,231	+\$27,804
Adams . . .	639,426	675,018	652,384	641,902	663,755	551,311	565,025	557,238	553,801	607,570	+\$56,769	+\$108,993	+\$95,156	+\$86,185	+\$56,185
Malden . . .	1,162,700	1,212,253	1,211,067	1,198,383	1,205,204	1,003,242	1,050,416	1,056,957	1,060,650	1,103,728	+\$156,458	+\$181,837	+\$154,100	+\$137,733	+\$101,476
Reading . . .	1,398,511	1,435,059	1,421,715	1,440,915	1,491,339	1,250,957	1,302,022	1,233,027	1,223,589	1,301,971	+\$167,554	+\$133,037	+\$158,688	+\$155,326	+\$180,368
Fairhaven . . .	593,102	631,684	597,727	607,207	639,643	504,577	558,114	554,782	523,125	612,812	+\$127,235	+\$63,570	+\$42,945	+\$49,082	+\$26,661
Stonham . . .	733,613	796,476	787,544	798,128	816,829	635,373	691,005	703,416	725,029	783,450	+\$105,471	+\$84,128	+\$63,100	+\$53,379	+\$39,379
Andover . . .	761,263	771,595	777,074	799,483	806,772	640,787	657,920	648,416	659,425	719,004	+\$120,481	+\$113,675	+\$140,058	+\$140,058	+\$140,058
Swampscott . . .	854,017	915,956	895,628	962,239	948,175	792,835	823,718	844,526	835,940	894,145	+\$101,182	+\$92,288	+\$106,293	+\$106,293	+\$106,293
Abol . . .	643,158	703,214	698,656	683,656	703,590	568,521	596,245	605,023	615,263	680,280	+\$119,761	+\$105,969	+\$99,963	+\$83,390	+\$53,229
No. Attleborough . . .	727,325	749,433	710,797	710,763	727,621	558,273	604,329	620,303	645,541	701,580	+\$139,052	+\$143,114	+\$90,494	+\$64,222	+\$26,041
Amsbury . . .	649,718	692,034	697,939	685,069	721,014	568,899	593,421	612,725	624,520	667,989	+\$80,819	+\$95,613	+\$85,214	+\$60,549	+\$53,075
Fairhaven . . .	587,063	607,988	584,123	543,123	573,209	514,355	505,246	495,212	497,439	531,648	+\$102,742	+\$72,708	+\$99,351	+\$45,684	+\$41,561
Easthampton . . .	481,571	509,194	484,086	470,220	480,089	409,054	412,021	424,199	399,543	431,400	+\$72,137	+\$97,173	+\$59,587	+\$70,677	+\$48,639
Northbridge . . .	570,935	599,166	622,580	601,590	599,104	498,729	480,056	430,056	483,584	534,465	+\$42,206	+\$97,170	+\$121,266	+\$121,266	+\$121,266
Dartmouth . . .	570,935	599,166	622,580	601,590	599,104	498,729	480,056	430,056	483,584	534,465	+\$42,206	+\$97,170	+\$121,266	+\$121,266	+\$121,266
Palmer . . .	461,225	524,635	441,732	442,399	462,606	340,946	400,367	357,383	385,599	375,895	+\$124,277	+\$150,717	+\$84,098	+\$73,800	+\$67,711
Hingham . . .	715,395	800,631	793,291	811,938	879,801	648,507	643,914	668,367	727,427	803,448	+\$66,888	+\$126,717	+\$124,554	+\$84,511	+\$76,353
Middleborough . . .	693,870	750,252	776,004	785,740	826,267	621,163	651,846	657,273	707,158	777,421	+\$118,731	+\$198,406	+\$118,731	+\$78,582	+\$85,846
Shrewsbury . . .	932,151	925,964	903,565	910,362	960,071	492,747	544,490	533,376	550,065	582,103	+\$99,404	+\$81,474	+\$68,219	+\$60,309	+\$77,963
Stoughton . . .	531,060	527,710	556,191	547,121	557,682	448,663	445,957	464,008	497,968	515,971	+\$82,397	+\$11,743	+\$66,183	+\$49,253	+\$41,711

Chelmsford	421,902	450,317	437,049	441,034	469,064	374,853	398,201	386,524	408,604	449,239	449,239	+47,049	+52,116	+51,126	+120,657	+33,330	+20,425
Barnstable	819,576	820,881	840,862	815,718	905,719	696,812	704,523	720,205	776,949	775,878	775,878	+122,704	+116,358	+120,657	+33,330	+20,425	+120,657
Bridgewater	327,504	374,077	374,077	337,446	337,446	337,446	337,446	337,446	337,446	337,446	337,446	+49,538	+46,445	+43,767	+35,431	+20,293	+32,526
Rockland	587,600	540,827	579,685	538,484	556,998	478,452	492,086	480,576	499,663	521,583	521,583	+49,538	+46,445	+43,767	+35,431	+20,293	+32,526
Billerica	509,493	510,306	513,444	517,509	529,773	446,312	440,870	443,320	461,315	481,299	481,299	+63,186	+69,526	+70,124	+56,194	+24,024	+43,000
Randolph	487,275	477,706	466,060	439,015	492,546	433,900	442,864	440,378	460,721	468,226	468,226	+53,400	+58,924	+58,924	+44,024	+34,024	+43,000
Azusa	434,612	439,214	439,214	439,214	439,214	439,214	439,214	439,214	439,214	439,214	439,214	+53,400	+58,924	+58,924	+44,024	+34,024	+43,000
Walpole	603,039	670,488	633,898	606,176	608,412	328,579	356,385	358,727	555,132	624,940	624,940	+106,360	+110,920	+89,171	+60,684	+69,571	+64,472
Concord	724,813	731,630	727,688	734,168	762,738	651,458	662,667	630,535	651,477	638,024	638,024	+73,355	+68,963	+97,153	+82,091	+79,714	+82,091
Whitman	520,195	532,761	532,761	532,761	532,761	532,761	532,761	532,761	532,761	532,761	532,761	+65,748	+66,043	+71,875	+45,172	+4,366	+4,366
Hudson	762,768	739,065	811,579	890,508	790,616	450,441	433,532	433,532	454,778	504,482	504,482	+171,776	+142,878	+116,064	+94,209	+74,374	+74,374
Ludlow	468,855	433,327	447,921	441,590	437,369	419,115	397,229	383,353	407,701	407,701	407,701	+62,740	+92,110	+92,110	+44,361	+50,668	+50,668
North Andover	375,012	379,370	356,602	348,248	355,059	315,584	331,149	329,506	316,163	327,485	327,485	+42,438	+48,221	+27,068	+28,474	+28,474	+28,474
North Andover	476,536	433,615	472,446	472,446	472,446	472,446	472,446	472,446	472,446	472,446	472,446	+61,729	+66,884	+32,407	+32,407	+21,458	+21,458
Auburn	334,084	339,076	340,961	346,475	344,182	301,010	310,566	305,410	300,655	324,868	324,868	+52,474	+42,210	+37,545	+39,700	+20,314	+20,314
Falmouth	760,975	799,003	790,019	838,881	843,921	660,498	678,566	660,790	724,954	714,777	714,777	+100,477	+118,438	+139,223	+113,927	+129,144	+129,144
Millbury	393,341	395,294	404,631	404,282	333,739	333,739	327,109	337,747	348,415	387,747	387,747	+59,602	+83,185	+93,909	+56,216	+16,535	+16,535
Montague	487,414	539,568	499,092	439,365	432,432	445,887	474,952	476,460	507,613	507,613	507,613	+54,962	+93,681	+23,040	+23,040	+23,040	+23,040
Ware	402,884	403,425	382,495	384,971	340,712	334,971	340,712	334,971	385,168	385,168	385,168	+52,913	+82,300	+45,446	+45,446	+45,446	+45,446
Franklin	458,885	464,919	469,128	439,363	480,336	394,000	395,720	391,701	405,303	435,520	435,520	+64,885	+69,199	+77,427	+31,960	+44,816	+44,816
Wareham	505,739	520,765	523,630	528,485	548,869	460,415	465,480	446,074	491,848	510,890	510,890	+45,324	+55,285	+37,556	+37,556	+37,556	+37,556
Dorchester	334,832	367,839	367,839	367,839	367,839	316,245	319,904	319,904	329,816	330,080	330,080	+77,069	+70,411	+47,875	+42,668	+37,002	+37,002
South Hadley	510,264	506,554	512,177	490,842	503,860	415,932	410,607	434,910	436,540	461,221	461,221	+94,352	+86,947	+77,267	+54,302	+42,639	+42,639
Amherst	441,987	504,495	501,125	496,542	520,419	379,198	412,425	412,425	412,425	477,052	477,052	+62,789	+92,070	+77,202	+54,302	+42,639	+42,639
Maynard	375,094	391,288	362,448	367,519	347,865	322,789	327,211	307,281	323,455	340,134	340,134	+52,305	+64,077	+53,107	+34,207	+34,207	+34,207
Mansfield	610,144	675,381	656,031	682,658	681,904	538,667	588,117	564,145	553,809	578,048	578,048	+71,477	+87,264	+91,886	+108,849	+108,849	+108,849
Somerset	440,031	451,627	463,032	435,767	490,191	377,041	368,375	393,527	407,191	433,206	433,206	+62,990	+82,252	+69,505	+78,576	+56,985	+56,985
Spencer	343,522	356,152	357,240	337,591	360,592	292,022	297,408	297,503	298,045	326,855	326,855	+66,500	+88,744	+39,547	+39,547	+39,547	+39,547
Canton	490,208	494,374	475,893	474,539	477,141	416,071	410,009	402,100	421,476	446,558	446,558	+74,137	+78,365	+73,703	+53,063	+30,583	+30,583
Westborough	291,780	301,826	291,645	291,696	303,592	264,812	242,162	287,878	287,878	287,878	287,878	+26,908	+82,604	+34,377	+31,318	+16,812	+16,812
Uxbridge	403,900	426,272	379,942	376,339	389,937	317,381	329,074	330,727	328,025	334,804	334,804	+86,019	+97,198	+82,215	+45,314	+53,133	+53,133
Ipwich	544,637	583,602	584,044	571,140	582,152	450,955	470,971	502,098	470,971	502,098	502,098	+131,485	+132,707	+123,023	+106,166	+50,091	+50,091
Wichendon	408,261	412,261	397,084	388,785	386,865	347,238	354,368	362,226	360,009	362,865	362,865	+61,023	+57,893	+34,858	+28,176	+4,000	+4,000
Foxborough	347,063	326,117	326,043	326,043	352,063	303,629	273,899	299,625	280,968	299,903	299,903	+53,434	+74,211	+56,723	+55,975	+52,162	+52,162
Longmeadow	467,593	494,700	480,266	435,544	490,272	392,737	383,139	370,914	408,544	408,544	408,544	+74,856	+111,561	+106,079	+104,630	+81,728	+81,728
Abington	420,134	408,556	429,922	403,888	402,445	361,243	362,283	366,143	369,380	373,890	373,890	+68,891	+46,248	+68,779	+34,508	+28,536	+28,536
Great Barrington	427,288	405,798	392,168	411,752	380,714	366,470	366,470	366,470	366,470	389,138	389,138	+76,574	+40,328	+26,768	+12,171	+22,614	+22,614
Orange	241,727	239,536	239,813	239,813	264,306	199,685	201,837	203,048	215,975	230,006	230,006	+42,042	+37,699	+36,765	+20,222	+34,299	+34,299
Ware	337,303	338,106	372,556	359,518	365,986	304,602	301,339	307,255	315,959	330,542	330,542	+82,701	+86,707	+66,301	+43,559	+35,444	+35,444
Easton	296,470	304,203	292,465	283,110	289,093	269,711	275,469	271,953	270,202	286,047	286,047	+26,759	+25,794	+20,512	+12,905	+3,646	+3,646
Monson	269,808	275,518	269,975	268,453	273,326	229,961	224,520	217,316	214,328	231,668	231,668	+39,847	+50,998	+52,659	+49,125	+41,658	+41,658
Swansea	260,508	271,253	272,638	272,638	272,638	240,618	240,618	240,618	240,618	267,636	267,636	+24,518	+24,518	+20,485	+25,735	+15,002	+15,002
Wilmonkton	219,467	219,467	232,021	219,467	232,021	219,467	219,467	219,467	219,467	232,021	232,021	+37,607	+37,607	+36,301	+25,635	+22,849	+22,849
Seakonk	195,491	195,491	206,313	195,491	206,313	173,620	173,620	173,620	173,620	188,795	188,795	+26,701	+21,348	+26,701	+21,348	+17,518	+17,518
Leicester	188,976	188,976	202,942	188,976	202,942	188,976	188,976	188,976	188,976	202,942	202,942	+37,329	+37,329	+36,301	+25,635	+22,849	+22,849
Wrentham	176,070	191,608	195,709	176,070	191,608	152,871	152,871	152,871	152,871	175,282	175,282	+23,799	+23,799	+20,427	+15,042	+15,042	+15,042
Oxford	273,691	273,691	267,548	267,548	267,548	220,093	220,093	220,093	220,093	252,506	252,506	-	-	+53,598	+10,271	+10,271	+10,271
92 Towns	\$71,928,914	\$75,026,732	\$74,446,030	\$74,618,768	\$77,156,802	\$62,619,724	\$63,590,750	\$65,060,909	\$66,394,561	\$70,272,553	\$70,272,553	+ \$9,309,190	+ \$11,435,982	+ \$9,385,121	+ \$8,224,207	+ \$6,884,249	+ \$6,884,249

1 Included in 1943 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1945)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$87,891,622.88	\$70,905,376.11	\$5,052,408.28	\$11,933,838.49	80.7	5.7	13.6
WORCESTER	.	15,934,204.34	14,216,481.06	102,723.28	1,615,000.00	80.2	0.7	19.1
SPRINGFIELD	.	12,633,736.96	11,383,570.14	331,166.82	919,000.00	90.1	2.6	7.3
FALL RIVER	.	6,882,681.60	6,310,733.34	71,448.26	500,500.00	91.7	1.0	7.3
CAMBRIDGE	.	9,369,798.39	8,320,331.47	181,822.94	867,644.28	88.8	1.9	9.3
NEW BEDFORD	.	7,531,825.16	6,046,133.92	117,691.24	768,000.00	88.2	1.6	10.2
SOMERVILLE	.	6,658,702.98	5,359,348.30	159,337.06	900,077.62	84.1	2.4	13.5
LYNN	.	7,172,707.80	6,462,977.43	101,795.67	607,994.70	90.1	1.4	8.5
LOWELL	.	7,071,585.76	6,226,376.44	83,078.67	762,130.65	88.0	1.2	10.8
LAWRENCE	.	7,081,147.81	4,681,539.62	43,608.19	293,000.00	93.3	0.9	5.8
QUINCY	.	6,193,144.58	5,479,044.08	108,769.21	605,331.29	88.5	1.7	9.8
NEWTON	.	6,403,744.02	5,661,727.24	130,906.83	611,109.95	88.4	2.1	9.5
NEDFORD	.	4,375,574.09	3,680,619.77	102,619.65	592,334.67	84.1	2.4	13.5
BROCKTON	.	5,036,916.77	4,526,084.06	52,832.71	458,000.00	89.9	1.0	9.1
MALDEN	.	4,082,278.57	3,494,648.98	96,677.54	490,952.05	85.6	2.4	12.0
HOLYOKE	.	5,124,077.57	4,895,172.11	28,618.72	200,286.74	95.5	0.6	3.9
PITTSFIELD	.	3,016,997.78	2,876,750.28	16,247.50	124,000.00	95.4	0.5	4.1
EVERETT	.	3,581,132.08	3,170,377.63	79,925.17	330,829.28	88.5	2.2	9.3
HAYVERHILL	.	2,986,637.42	2,754,795.79	22,376.52	244,000.00	92.6	0.6	6.8
CHICOPEE	.	3,194,582.90	2,955,967.60	21,115.30	212,891.75	92.3	0.6	7.1
FITCHBURG	.	2,756,271.17	2,412,485.30	42,548.23	301,237.64	87.5	0.7	6.8
WALTHAM	.	2,771,406.87	2,346,010.88	20,086.58	193,100.00	92.8	1.9	10.9
SALEM	.	2,984,593.45	2,346,010.88	89,724.17	147,109.25	82.2	3.2	14.6
CHELSEA	.	2,852,904.31	2,852,175.88	14,854.88	192,300.00	93.2	0.5	6.3
TAUNTON	.	3,039,330.76	2,035,175.42	51,627.46	543,752.43	77.4	1.9	20.7
REVERE	.	2,630,555.31	2,035,175.42	25,138.83	95,828.44	92.3	1.6	6.1
MELROSE	.	1,971,112.55	1,460,309.97	9,021.89	120,000.00	93.0	0.5	6.5
BEVERLY	.	1,458,093.05	1,411,046.70	8,769.96	38,276.39	96.8	0.6	2.6
NORTHAMPTON	.	2,220,621.67	1,902,702.07	33,594.49	284,325.11	85.7	1.5	12.8
GLOUCESTER	.	1,549,420.27	1,416,864.98	22,355.29	110,200.00	91.5	1.4	7.1
LYNNSTON	.	1,358,605.75	1,315,805.05	3,800.70	39,000.00	96.8	0.3	2.9
ATLANTIC	.	2,009,124.94	1,819,489.05	11,425.61	178,210.28	90.5	0.6	8.9
PEABODY	.	1,356,902.85	1,274,934.71	7,968.14	74,000.00	94.0	0.6	5.4
NORTH ADAMS	.	943,763.50	911,917.82	4,845.68	27,000.00	96.6	0.5	2.9
GARDNER	.	1,717,830.52	1,641,259.27	8,571.25	68,000.00	95.5	0.5	2.9
WESTFIELD	.	1,209,937.77	1,041,219.66	15,093.03	153,609.08	86.1	1.2	4.0
WOBURN	.	968,682.57	847,473.85	8,408.72	112,800.00	87.5	0.9	11.6
MARLBOROUGH	.	914,368.31	827,161.71	10,208.60	77,000.00	90.5	1.1	8.4
NEWBURYPORT
39 Cities	.	\$247,286,285.69	\$213,684,896.13	\$7,312,159.47	\$26,289,230.09	86.4	3.0	10.6

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Towns. (In order of Population, 1945)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline .	.	\$4,716,272.29	\$4,380,823.91	\$80,132.37	\$255,316.01	92.9	1.7	5.4
Arlington .	.	2,559,047.66	2,409,100.97	35,273.34	114,673.35	94.1	1.4	4.5
Watertown .	.	2,535,874.67	2,352,319.55	37,189.54	146,365.58	92.7	1.5	5.8
Belmont .	.	2,230,162.56	2,110,326.58	27,467.45	92,368.13	94.6	1.2	4.2
Weymouth .	.	1,774,836.56	1,704,236.58	11,787.23	58,812.75	96.0	0.7	3.3
Framingham .	.	1,722,484.41	1,583,523.65	17,460.76	121,500.00	91.9	1.0	7.1
Methuen .	.	1,251,336.52	1,177,766.22	6,570.30	67,000.00	94.1	0.5	5.4
Milton .	.	1,467,617.58	1,277,796.07	34,196.45	155,625.06	87.1	2.3	10.6
Braintree .	.	1,548,288.70	1,479,720.68	17,120.23	51,447.79	95.6	1.1	3.3
West Springfield	.	926,567.14	902,253.04	6,314.10	18,000.00	96.5	0.6	2.9
Wethersfield .	.	1,028,973.08	942,140.03	15,973.37	38,879.68	91.5	1.6	3.9
Wakefield .	.	1,329,878.45	1,275,264.90	6,081.11	48,652.44	95.0	0.4	3.7
Wellesley .	.	1,559,856.82	1,455,545.12	15,182.36	89,129.34	93.3	1.0	5.7
Southbridge .	.	1,737,181.41	1,719,272.48	4,608.93	33,300.00	95.0	0.6	4.4
Greenfield .	.	1,058,384.08	1,046,609.08	1,775.00	10,000.00	98.9	0.2	0.9
Saugus .	.	942,593.94	869,438.49	15,267.79	57,887.66	92.2	1.6	6.2
Dedham .	.	1,006,185.62	998,754.48	3,235.81	4,195.33	99.3	0.3	0.4
Norwood .	.	1,552,672.08	1,447,445.01	10,136.47	95,090.60	93.2	0.7	6.1
Milford .	.	809,656.48	765,328.27	6,687.16	37,641.05	94.5	0.8	4.7
Natick .	.	1,106,049.95	1,066,360.78	6,839.17	32,850.00	96.4	0.6	3.0
Winchester .	.	1,061,270.65	990,391.04	10,162.99	60,716.62	93.3	1.0	5.7
Danvers .	.	984,642.66	928,088.13	7,554.53	49,000.00	94.2	0.8	5.0
Needham .	.	1,005,827.73	940,974.82	10,101.35	54,751.56	93.6	1.0	5.4
Lexington .	.	882,156.61	796,951.72	14,347.51	70,857.38	90.4	1.6	8.0
Plymouth .	.	1,096,832.49	1,082,262.49	1,570.00	13,000.00	98.7	0.1	1.2
Webster .	.	607,593.66	590,727.49	2,129.17	14,737.00	97.2	0.4	2.4
Clinton .	.	811,276.09	791,769.57	1,806.52	17,700.00	97.6	0.2	2.2
Adams .	.	607,569.59	580,900.42	3,169.17	23,500.00	95.6	0.5	3.9
Marblehead .	.	1,103,727.98	1,046,386.73	12,341.25	45,000.00	94.8	1.1	4.1
Reading .	.	1,301,971.35	1,232,147.08	5,925.50	63,808.77	94.6	0.5	4.9
Fairhaven .	.	612,812.17	556,533.61	4,115.93	52,162.63	90.8	0.7	8.5
Stonham .	.	763,450.11	694,634.78	9,996.46	58,818.87	91.0	1.3	7.7
Andover .	.	719,004.53	687,180.78	5,823.75	26,000.00	95.6	0.8	3.6
Amherst .	.	894,145.01	816,977.98	20,163.44	57,003.59	91.4	2.2	6.4
Amherst .	.	650,280.07	627,330.87	3,349.20	19,600.00	96.5	0.5	3.0
North Attleborough	.	701,579.87	701,579.87	—	—	100.0	—	—
Amesbury .	.	667,939.03	662,454.53	484.50	5,000.00	99.2	0.1	0.7
Easthampton .	.	531,648.48	519,014.62	1,633.86	11,000.00	97.6	0.3	2.1
Northampton .	.	431,399.86	412,930.01	3,469.85	15,000.00	95.7	0.8	3.5
Dartmouth .	.	534,464.67	511,825.92	3,638.75	19,000.00	95.8	0.7	3.5
Palmer .	.	375,894.95	370,622.45	272.50	5,000.00	98.6	0.1	1.3
Hingham .	.	803,447.56	792,651.12	2,611.68	8,184.76	98.7	0.3	1.0
Middleborough .	.	777,421.31	773,196.94	224.37	4,000.00	99.5	—	0.5
Sturbridge .	.	582,108.45	562,374.83	2,133.62	17,600.00	96.6	0.4	3.0
Stoughton .	.	515,970.78	499,981.60	2,613.58	13,375.60	96.9	0.5	2.6
Chelmsford .	.	449,238.69	437,613.69	625.00	11,000.00	97.4	0.1	2.5

1 Less than one tenth of one per cent.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
 — Concluded.

	Towns (In order of Population, 1945)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Barnstable	.	775,978.41	758,677.99	2,200.42	15,000.00	97.8	0.3	1.9
Bridgewater	.	340,978.90	315,155.80	6,223.10	19,000.00	92.4	2.0	5.6
Rockland	.	521,582.89	499,118.42	2,464.47	20,000.00	95.7	0.5	3.8
Billerica	.	481,169.04	478,536.33	632.71	2,000.00	99.5	0.1	0.4
Randolph	.	468,226.12	447,799.25	2,426.87	18,000.00	95.6	0.5	3.9
Wareham	.	399,186.02	375,641.02	1,545.00	22,000.00	94.1	0.4	5.5
Walpole	.	624,940.01	603,525.47	5,211.56	16,192.98	96.6	0.8	2.6
Concord	.	683,924.05	653,744.47	5,579.58	23,700.00	95.7	0.8	3.5
Whitman	.	504,482.01	494,628.26	853.75	9,000.00	98.0	0.2	1.8
Hudson	.	715,642.02	672,643.04	2,865.65	40,133.33	94.0	0.4	5.6
Ludlow	.	406,701.21	384,754.34	2,946.87	19,000.00	94.6	0.7	4.7
Grafton	.	327,485.40	323,866.50	1,618.90	3,000.00	98.9	0.2	0.9
North Andover	.	481,244.37	484,502.68	1,258.31	2,000.00	99.3	0.3	0.4
Auburn	.	323,867.77	308,023.95	3,342.72	12,500.00	95.1	1.0	3.9
Falmouth	.	714,776.68	705,578.58	898.10	8,000.00	98.8	0.1	1.1
Millbury	.	387,746.80	379,488.13	873.85	14,000.00	97.9	0.2	1.9
Montague	.	507,613.40	491,410.90	2,202.50	12,500.00	96.8	0.4	2.8
Ware	.	360,167.94	346,649.19	1,018.75	9,500.00	97.7	0.3	3.5
Franklin	.	435,520.33	425,425.90	594.43	9,500.00	97.2	0.1	2.2
Wareham	.	510,808.75	500,114.31	694.44	10,000.00	97.9	0.1	2.0
Dracut	.	330,079.60	325,678.04	401.56	4,000.00	98.7	0.1	1.2
South Hadley	.	461,221.17	442,791.17	2,430.00	16,000.00	96.0	0.5	3.5
Annerst	.	477,632.26	434,067.22	9,615.04	34,000.00	90.9	2.0	7.1
Maynard	.	340,134.44	318,215.69	3,918.75	18,000.00	93.6	1.1	5.3
Mansfield	.	578,048.56	568,526.06	4,522.50	5,000.00	98.3	0.8	0.9
Somerset	.	433,206.34	390,646.34	9,810.00	32,750.00	90.2	2.3	7.5
Somerset	.	326,384.86	306,073.69	2,811.17	17,500.00	93.8	0.8	5.4
Canton	.	446,558.27	437,507.95	1,533.87	7,456.45	98.0	0.3	1.7
Westborough	.	287,080.35	284,914.79	365.56	1,800.00	99.3	0.1	0.6
Uxbridge	.	334,804.27	319,870.01	2,434.26	12,500.00	95.6	0.7	3.7
Lewish	.	502,098.42	483,639.92	2,058.50	16,400.00	96.3	0.4	3.3
Winchendon	.	362,984.77	344,715.44	4,149.33	14,000.00	95.0	1.1	3.9
Foxborough	.	298,903.02	299,903.02			100.0		
Longmeadow	.	406,344.06	387,431.56	2,112.50	19,000.00	94.8	0.5	4.7
Abington	.	373,809.24	347,807.93	4,001.31	22,000.00	93.0	1.1	5.9
Great Barrington	.	389,137.57	385,357.57	659.83	3,000.00	99.0	0.2	0.8
Tewksbury	.	230,005.62	223,345.79	659.83	6,000.00	97.1	0.3	2.6
Orange	.	330,542.04	316,876.29	655.75	13,000.00	95.9	0.2	3.9
Easton	.	286,046.93	274,421.58	2,125.35	9,500.00	95.9	0.8	3.3
Monson	.	231,668.02	230,537.88	130.14	1,000.00	99.5	0.1	0.4
Swansea	.	257,636.04	252,711.40	924.64	4,000.00	98.1	0.4	1.5
Whittington	.	299,171.66	272,988.91	7,282.75	18,900.00	91.3	2.4	6.3
Seekonk	.	188,794.77	182,414.51	880.26	5,500.00	96.6	0.5	2.9
Leicester	.	267,328.62	254,766.08	1,381.44	10,681.10	95.3	0.7	4.0
Wrentham	.	175,281.57	165,299.07	982.50	9,000.00	94.3	0.6	5.1
Oxford	.	252,506.23	245,650.66	955.57	5,900.00	97.3	0.4	2.3
92 Towns	.	\$70,272,553.48	\$66,804,075.27	\$602,037.98	\$2,866,440.23	95.1	0.8	4.1

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1941 and 1945.

CITIES. (In order of Popula- tion, 1945)	VALUATION		Percent- age of Increase or Decrease	REVENUE FOR CURRENT CHARGES		Percent- age of Increase or Decrease	CURRENT CHARGES AGAINST REVENUE		Percent- age of Increase or Decrease	
	1941	1945		1941	1945		1941	1945		
	Increase or Decrease over 1941	Increase or Decrease over 1941		Increase or Decrease over 1941	Increase or Decrease over 1941					
BOSTON	\$1,407,419,349	\$1,489,655,127	-0.5	\$81,986,581	\$90,947,252	+10.9	\$85,087,829	\$87,891,023	+2,803,794	+3.3
WORCESTER	278,395,039	270,098,417	-3.0	15,822,953	16,623,483	+5.1	15,414,922	15,334,204	+80,718	+0.5
SPRINGFIELD	271,189,975	258,460,273	-4.7	13,569,137	13,631,300	+0.5	12,143,582	12,633,737	+490,155	+4.0
FALL RIVER	99,633,954	112,503,273	+12.9	7,367,199	7,238,876	-1.7	6,442,432	6,882,082	+440,249	+6.8
CAMBRIDGE	175,047,211	173,371,316	-1.0	10,600,482	9,776,716	-7.8	10,057,912	9,369,798	-688,114	-6.8
NEW BEDFORD	100,814,261	101,338,324	+0.5	7,312,236	7,774,155	+6.3	7,044,919	7,331,825	+286,906	+4.0
SOMERVILLE	118,113,908	119,215,336	+0.9	6,530,716	6,634,291	+1.6	6,645,674	6,658,763	+13,089	+0.2
LYNN	133,704,248	133,704,248	0.0	7,220,612	7,671,726	+6.2	7,450,369	7,172,768	-277,601	-3.7
LOWELL	135,811,901	134,780,164	-0.7	6,282,006	7,268,321	+15.7	6,586,032	7,071,586	+485,554	+7.4
LAWRENCE	97,148,937	95,800,177	-1.4	5,053,735	5,207,601	+3.0	5,019,142	5,018,148	-994	-0.02
QUINCY	87,292,794	87,292,794	0.0	6,166,377	6,477,603	+5.0	5,847,732	6,193,145	+345,413	+5.9
NEWTON	131,851,036	133,041,128	+0.9	6,090,568	6,477,603	+6.4	5,890,544	6,403,744	+513,200	+8.7
MEDFORD	178,276,783	171,941,026	-3.6	6,416,377	6,529,605	+1.8	4,454,294	4,375,574	-78,720	-1.8
BROCKTON	82,489,072	79,408,306	-3.7	4,682,949	4,411,691	-5.8	4,580,474	5,036,917	+456,443	+10.0
MALDEN	75,312,434	72,650,964	-3.5	4,532,535	5,016,391	+10.7	4,133,052	4,082,279	-50,773	-1.2
HOLYOKE	72,037,035	70,431,618	-2.2	5,113,045	4,235,573	-17.0	4,455,337	5,124,078	+668,741	+15.0
PITTSFIELD	75,208,786	72,693,587	-3.3	3,403,132	3,349,103	-1.5	2,868,375	3,016,998	+148,623	+5.2
EVERETT	75,545,821	81,724,417	+8.2	3,944,130	3,795,654	-3.8	3,598,273	3,581,132	-17,141	-0.5
HAVERTHILL	52,433,885	50,290,633	-4.2	3,328,638	3,079,998	-7.4	3,338,583	3,382,087	+44,504	+1.3
CHICOPEE	39,688,279	40,978,722	+3.2	2,924,576	3,162,733	+8.1	2,813,709	2,986,020	+172,311	+6.1
FITCHBURG	50,679,432	50,212,356	-0.9	3,018,925	3,236,128	+7.2	2,832,593	3,194,583	+361,990	+12.8
WALZHAM	53,130,833	53,736,372	+1.1	2,872,705	2,986,591	+3.8	2,787,219	2,756,271	-30,948	-1.1
SALEM	56,041,365	55,403,899	-1.1	2,921,452	3,180,390	+9.0	2,844,471	2,934,593	+90,122	+3.2
CHELSEA	45,222,335	42,868,967	-5.2	2,871,615	3,155,740	+9.9	2,967,206	2,852,904	-114,302	-3.9
TAUNTON	33,262,304	32,442,914	-2.4	3,060,420	3,457,744	+13.0	2,838,597	3,059,331	+220,734	+7.8
REVERE	41,019,928	39,819,761	-3.0	2,512,333	2,609,319	+3.9	2,513,671	2,630,555	+116,884	+4.6
MELROSE	41,738,134	39,271,383	-6.0	1,779,911	1,704,483	-4.2	1,575,895	1,581,277	+5,382	+0.3
BEVERLY	27,037,592	26,346,565	-2.5	2,021,418	2,124,459	+5.1	1,918,330	1,971,113	+52,783	+2.8
NORTHAMPTON	39,647,145	40,141,606	+1.3	1,336,605	1,489,541	+11.4	1,236,688	1,458,093	+221,405	+17.9
GLoucester	23,630,639	22,881,291	-3.2	1,984,941	2,346,469	+18.2	2,033,570	2,220,622	+187,052	+9.2
LEOMINSTER	26,710,017	29,875,765	+11.9	1,456,236	1,555,752	+6.8	1,383,378	1,549,420	+166,042	+12.0
ANDOVER	21,703,128	21,723,730	+0.1	1,247,467	1,434,748	+15.0	1,246,513	1,358,606	+112,093	+9.0
ANDOVER	21,703,128	21,723,730	+0.1	1,247,467	1,434,748	+15.0	1,246,513	1,358,606	+112,093	+9.0
NORTH ADAMS	21,703,128	21,723,730	+0.1	1,247,467	1,434,748	+15.0	1,246,513	1,358,606	+112,093	+9.0
GARDNER	22,223,094	21,743,359	-2.2	1,098,913	1,889,409	+71.0	1,977,485	1,356,903	-620,582	-31.4
WESTFIELD	20,870,376	20,497,154	-1.8	1,723,777	1,838,393	+6.4	1,574,745	1,717,880	+143,135	+9.1
WOBRUN	21,045,923	21,043,023	-0.01	1,172,600	1,211,378	+3.3	1,154,025	1,209,398	+55,373	+4.8
MALDEN	16,087,156	15,434,691	-4.1	974,079	1,035,601	+6.3	965,357	968,683	+3,326	+0.3
NEWBURYPORT	13,121,279	12,825,383	-2.3	976,098	982,351	+0.6	979,548	914,368	-64,180	-6.6
39 Cities	\$4,323,281,694	\$4,282,244,269	-0.9	\$241,897,157	\$257,971,402	+6.6	\$238,672,378	\$247,286,286	+\$8,613,908	+3.6

¹ Less than one-tenth of one per cent.

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1943, 1944 and 1945.
All Municipalities.*

CLASSIFICATION.	1910	1943	1944	1945
General debt	\$172,449,046	\$143,901,632	\$118,610,637	\$100,273,599
Public service enterprise debt	66,113,553	96,308,986	93,001,101	105,743,686
Total gross funded or fixed debt	\$238,567,599	\$240,210,618	\$211,611,738	\$206,017,285
Sinking funds deducted	70,021,484	26,771,621	22,770,440	36,794,439
Net funded or fixed debt	\$168,546,115	\$213,438,997	\$188,841,298	\$169,222,846
To which may be added:—				
Tax title loans	—	6,343,308	3,214,498	883,680
Revenue and other temporary loans	9,139,691	27,781,750	18,959,313	16,800,213
TOTALS	\$177,685,806	\$247,564,055	\$211,015,109	\$186,906,739

Cities.

General debt	\$156,308,327	\$128,509,795	\$105,830,125	\$89,542,705
Public service enterprise debt	50,965,550	88,946,200	86,265,200	99,364,000
Total gross funded or fixed debt	\$207,273,877	217,455,995	\$192,095,325	\$188,906,705
Sinking funds deducted	66,843,242	26,757,477	22,756,057	36,779,839
Net funded or fixed debt	\$140,430,635	\$190,698,518	\$169,339,268	\$152,126,866
To which may be added:—				
Tax title loans	—	6,032,759	3,008,652	744,129
Revenue and other temporary loans	6,491,302	25,090,784	17,570,801	15,822,421
TOTALS	\$146,921,937	\$221,822,061	\$189,918,721	\$168,693,416

Towns Over 5,000 Population.

General debt	\$12,872,337	\$11,989,277	\$9,906,027	\$8,215,894
Public service enterprise debt	12,071,146	3,882,676	3,311,026	2,981,876
Total gross funded or fixed debt	\$24,943,483	\$15,871,953	\$13,217,053	\$11,197,770
Sinking funds deducted	2,646,536	14,144	14,383	14,600
Net funded or fixed debt	\$22,296,947	\$15,857,809	\$13,202,670	\$11,183,170
To which may be added:—				
Tax title loans	—	281,607	199,725	137,630
Revenue and other temporary loans	1,873,512	1,958,525	1,034,374	740,183
TOTALS	\$24,170,459	\$18,097,941	\$14,436,769	\$12,060,983

Towns Under 5,000 Population.

General debt	\$3,268,382	\$3,402,560	\$2,874,485	\$2,515,000
Public service enterprise debt	3,081,857	3,480,110	3,424,875	3,397,810
Total gross funded or fixed debt	\$6,350,239	\$6,882,670	\$6,299,360	\$5,912,810
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$6,882,670	\$6,299,360	\$5,912,810
To which may be added:—				
Tax title loans	—	28,942	6,121	1,921
Revenue and other temporary loans	774,877	732,441	354,138	237,609
TOTALS	\$6,593,410	\$7,644,053	\$6,659,619	\$6,152,340

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,438,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,777,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,895,774	212,359,357	3.07	114,160,911	15,229,588	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,405,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46
1936	216,145,220	18,357,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44
1938	215,749,767	14,600,287	201,149,480	3.12	106,173,301	13,950,866	92,222,435	1.43
1939	209,087,506	12,067,070	197,020,436	3.08	104,596,635	14,991,101	89,605,534	1.40
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1941	187,246,219	10,932,516	176,313,703	2.75	102,508,576	16,944,653	85,563,923	1.34
1942	169,500,897	10,026,757	159,474,140	2.49	99,994,752	17,369,983	82,624,769	1.29
1943	143,901,632	9,318,422	134,583,210	2.13	96,308,986	17,453,199	78,855,787	1.25
1944	118,610,637	4,742,372	113,868,265	1.81	93,001,101	18,028,068	74,973,033	1.19
1945	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,595,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	66,350,665	18,196,233	48,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.33
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,400,825	84,270,275	1.89
1938	185,033,778	14,511,699	170,522,079	3.86	97,060,100	13,913,570	83,146,530	1.89
1939	181,163,150	12,029,333	169,133,817	3.87	95,636,300	14,971,101	80,665,199	1.85
1940	174,116,654	11,117,932	162,998,722	3.78	94,668,600	16,143,184	78,525,416	1.82
1941	165,017,097	10,908,788	154,108,309	3.56	93,811,525	16,944,653	76,866,872	1.78
1942	150,760,520	10,002,772	140,757,748	3.26	91,770,731	17,369,983	74,400,748	1.73
1943	128,509,795	9,304,278	119,205,517	2.80	88,946,200	17,453,199	71,493,001	2.09
1944	105,830,125	4,727,989	101,102,136	2.39	86,265,200	18,028,068	68,237,132	1.61
1945	89,542,705	2,919,128	86,623,577	2.02	99,364,000	33,860,711	65,503,289	1.53

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

Towns Over 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,403,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,061	750,741	21,316,320	2.19	6,785,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,445	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	202,861	26,851,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35
1938	24,862,829	88,588	24,774,241	1.69	4,969,711	37,296	4,932,415	0.34
1939	22,288,353	37,787	22,250,616	1.52	4,643,629	20,000	4,623,629	0.32
1940	19,464,777	35,975	19,428,802	1.32	4,255,889	-	4,255,889	0.29
1941	17,215,897	23,728	17,192,169	1.15	4,725,561	-	4,725,561	0.32
1942	14,430,317	23,985	14,406,332	0.97	4,250,726	-	4,250,726	0.28
1943	11,989,277	14,144	11,975,133	0.79	3,882,676	-	3,882,676	0.26
1944	9,906,027	14,383	9,891,644	0.66	3,311,026	-	3,311,026	0.22
1945	8,215,894	14,600	8,201,294	0.55	2,981,876	-	2,981,876	0.20

Towns Under 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,889	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	133,655	2,470,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	-	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932	6,830,322	-	6,830,322	1.08	4,792,285	74,287	4,717,998	0.75
1933	6,204,366	-	6,204,366	1.00	4,402,550	-	4,402,550	0.71
1934	5,253,568	-	5,253,568	0.92	4,428,125	-	4,428,125	0.77
1935	5,208,240	-	5,208,240	0.91	4,332,690	-	4,332,690	0.76
1936	5,386,861	-	5,386,861	0.94	4,400,360	-	4,400,360	0.77
1937	5,124,168	-	5,124,168	0.90	4,167,480	-	4,167,480	0.74
1938	5,853,160	-	5,853,160	1.03	4,143,490	-	4,143,490	0.73
1939	5,636,003	-	5,636,003	0.98	4,316,706	-	4,316,706	0.75
1940	5,160,560	-	5,160,560	0.89	4,083,495	-	4,083,495	0.70
1941	5,013,225	-	5,013,225	0.85	3,971,490	-	3,971,490	0.67
1942	4,310,060	-	4,310,060	0.72	3,973,295	-	3,973,295	0.67
1943	3,402,560	-	3,402,560	0.60	3,480,110	-	3,480,110	0.62
1944	2,874,485	-	2,874,485	0.51	3,424,875	-	3,424,875	0.61
1945	2,515,000	-	2,515,000	0.45	3,397,810	-	3,397,810	0.61

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	¹ 423,239,937	194,483,095	¹ 1,818,128	¹ 8.5	¹ 0.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	18,859,848	4.4	¹ 4.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,573,305	1.0	6.2	3.99
1931	7,442,709,478	¹ 121,084,408	316,650,623	14,940,516	¹ 1.6	5.0	4.25
1932	7,209,928,247	¹ 232,781,231	311,892,390	¹ 4,758,233	¹ 3.1	¹ 1.5	4.33
1933	6,911,819,425	¹ 298,108,822	311,290,687	¹ 601,703	¹ 4.1	¹ 0.2	4.50
1934	6,757,019,988	¹ 154,799,437	302,390,561	18,900,126	¹ 2.2	¹ 2.9	4.48
1935	6,690,844,592	¹ 66,175,396	298,692,687	13,697,874	¹ 1.0	¹ 1.2	4.46
1936	6,642,563,514	¹ 48,281,078	293,823,441	14,869,246	¹ 0.7	¹ 1.6	4.42
1937	6,489,900,278	¹ 152,663,236	281,891,942	¹ 11,931,499	¹ 2.3	¹ 4.1	4.34
1938	6,454,408,460	¹ 35,491,818	293,371,915	11,479,973	¹ 0.5	4.1	4.55
1939	6,403,680,965	¹ 50,727,495	286,625,970	16,745,945	¹ 0.8	¹ 2.3	4.48
1940	6,371,829,918	¹ 31,851,047	274,452,834	¹ 12,173,136	¹ 0.5	¹ 4.2	4.31
1941	6,409,261,361	37,431,443	261,877,626	¹ 12,575,208	0.6	¹ 4.6	4.09
1942	6,398,306,050	¹ 10,955,311	242,098,909	¹ 19,778,717	¹ 0.2	¹ 7.6	3.78
1943	6,327,272,324	¹ 71,033,726	213,438,997	¹ 28,659,912	¹ 1.1	¹ 11.8	3.37
1944	6,290,786,206	¹ 36,486,118	188,841,298	¹ 24,597,699	¹ 0.6	¹ 11.5	3.00
1945	6,328,836,936	38,050,730	169,222,846	¹ 19,618,452	0.6	¹ 10.4	2.67

¹ Decrease.

Net Debt, January 1, 1948, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population, 1945	Valuation, 1947 including Motor Vehicles	NET DEBT, JANUARY 1, 1948				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
ATTLEBORO	22,375	\$32,518,154	\$95,000.00	\$41,500.00	—	\$136,500.00	\$155,000.00	\$291,500.00	0.42	—	0.48	0.90
BEVERLY	26,814	41,309,546	785,000.00	152,000.00	—	937,000.00	45,000.00	982,000.00	2.27	—	0.11	2.38
BOSTON	766,386	1,583,887,391	24,657,344.41	16,966,575.00	—	41,623,919.41	53,234,378.86	94,838,298.27	2.63	—	3.36	5.99
BROCKTON	65,202	77,951,656	772,000.00	466,000.00	—	1,238,000.00	379,000.00	1,617,000.00	1.59	—	0.48	2.07
CAMBRIDGE	111,124	197,797,325	1,036,500.00	1,380,500.00	—	2,417,000.00	256,000.00	2,673,000.00	1.22	—	0.13	1.35
CHELSEA	39,940	43,256,397	80,000.00	594,181.97	—	674,181.97	—	674,181.97	1.49	—	—	1.49
CHICOPEE	44,026	44,096,362	215,000.00	78,000.00	—	293,000.00	593,500.00	886,500.00	0.66	—	1.35	2.01
EVERETT	48,553	91,071,466	310,000.00	231,000.00	—	541,000.00	33,000.00	574,000.00	0.59	—	0.04	0.63
FALL RIVER	115,062	118,669,808	2,046,000.00	700,000.00	—	2,746,000.00	128,000.00	2,874,000.00	2.31	—	0.11	2.42
FITCHBURG	43,770	55,632,981	546,000.00	500,000.00	—	1,046,000.00	174,000.00	1,220,000.00	1.88	—	0.31	2.19
GARDNER	20,245	23,483,146	3,000.00	110,000.00	—	113,000.00	23,000.00	136,000.00	0.48	—	0.10	0.58
GLOUCESTER	24,862	45,451,494	389,000.00	732,000.00	—	1,121,000.00	312,000.00	1,433,000.00	0.48	—	0.10	0.58
HAVERHILL	46,162	55,350,289	716,000.00	358,000.00	—	1,074,000.00	67,000.00	1,141,000.00	1.94	—	0.69	3.15
HOLYOKE	53,775	75,678,712	639,000.00	558,300.00	—	1,197,300.00	496,000.00	1,693,300.00	1.58	—	0.66	2.24
LAWRENCE	85,603	88,927,371	55,000.00	814,000.00	—	869,000.00	236,000.00	1,105,000.00	0.98	—	0.26	1.24
LEOMINSTER	23,549	25,584,828	507,000.00	4,000.00	—	511,000.00	213,000.00	724,000.00	2.00	—	0.83	2.83
LOWELL	101,229	101,824,173	606,000.00	877,000.00	—	1,483,000.00	272,000.00	1,755,000.00	1.45	—	0.27	1.72
LYNN	105,153	137,651,726	2,361,000.00	1,283,000.00	\$7,700.10	3,644,000.10	171,000.00	3,815,000.10	2.65	0.01	0.12	2.77
MALDEN	59,567	75,819,551	611,000.00	727,000.00	—	1,345,700.10	58,000.00	1,403,700.10	1.76	—	0.36	2.89
MALDENBOROUGH	15,680	16,250,307	315,000.00	97,200.00	—	412,200.00	145,000.00	557,200.00	2.53	—	0.16	2.01
MEDFORD	67,071	88,630,670	919,000.00	719,000.00	—	1,638,000.00	—	1,638,000.00	1.85	—	—	1.85
MELROSE	27,971	42,097,611	14,000.00	—	—	14,000.00	—	14,000.00	0.03	—	—	0.03
NEW BEDFORD	110,308	117,387,547	306,734.93	771,000.00	—	1,077,734.93	868,000.00	1,945,734.93	0.92	—	0.74	1.66
NEWBURYPORT	14,079	13,634,942	79,000.00	185,000.00	—	264,000.00	69,000.00	333,000.00	1.94	—	0.50	2.44
NEWTON	77,257	182,632,566	3,609,000.00	770,000.00	—	4,379,000.00	325,000.00	4,704,000.00	2.40	—	0.18	2.58
NORTH ADAMS	22,230	22,849,771	237,000.00	109,000.00	—	346,000.00	—	346,000.00	1.51	—	—	1.51
NORTHAMPTON	24,977	28,484,330	13,000.00	346,000.00	—	359,000.00	63,000.00	422,000.00	1.26	—	0.22	1.48
PEABODY	22,303	24,221,497	207,000.00	95,000.00	—	302,000.00	1,235,000.00	1,537,000.00	1.25	—	5.10	6.35
PITTSFIELD	53,560	66,584,033	476,000.00	1,172,000.00	—	1,648,000.00	462,000.00	2,110,000.00	0.96	—	0.70	1.66
QUINCY	82,084	145,639,729	2,070,000.00	1,172,000.00	—	3,242,000.00	5,000.00	3,247,000.00	2.23	—	—	2.23
REVERE	35,867	42,477,169	752,000.00	296,000.00	—	1,048,000.00	16,000.00	1,064,000.00	2.46	—	0.04	2.50
SALEM	42,833	57,885,698	459,000.00	515,000.00	—	974,000.00	130,000.00	1,104,000.00	1.68	—	0.23	1.91
SOMERVILLE	105,883	139,645,835	1,839,000.00	1,399,000.00	—	3,238,000.00	119,000.00	3,357,000.00	2.32	—	0.08	2.40
SPRINGFIELD	159,896	275,764,645	1,749,008.00	4,002,992.00	—	5,752,000.00	3,917,000.00	9,669,000.00	2.09	—	1.42	3.51
TAUNTON	38,612	37,039,845	132,100.00	186,000.00	—	318,100.00	38,000.00	356,100.00	0.86	—	0.10	0.96
WALTHAM	43,577	57,788,884	742,000.00	293,000.00	—	1,035,000.00	71,000.00	1,106,000.00	1.79	—	0.12	1.91
WESTFIELD	19,956	23,252,544	2,000.00	70,000.00	—	72,000.00	73,000.00	145,000.00	0.31	—	0.31	0.62
WOBURN	19,886	23,013,869	6,000.00	149,000.00	—	155,000.00	54,000.00	209,000.00	0.67	—	0.24	0.91
WORCESTER	198,741	286,241,593	5,446,000.00	2,933,000.00	—	8,379,000.00	907,000.00	9,286,000.00	2.93	—	0.31	3.24
39 Cities	2,986,588	\$4,609,505,461	\$55,802,687.34	\$40,846,248.97	\$7,700.10	\$96,656,636.41	\$65,342,878.86	\$161,999,515.27	2.09	1.42	—	3.51

1 Less than one one-hundredth of one per cent.

Net Debt, January 1, 1948, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

TOWNS, (Over 5,000 Population)	Population, 1945	Valuation, 1947 including Motor Vehicles	NET DEBT, JANUARY 1, 1948				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit						
Abington	6,374	\$6,028,949	\$80,409.00	\$34,591.00	\$20,000.00	\$115,000.00	1.91	—	0.33	2.24
Adams	12,724	11,294,056	29,500.00	10,000.00	—	50,500.00	0.45	—	—	0.45
Agawam	8,420	11,094,209	40,000.00	21,000.00	—	50,000.00	0.45	—	—	0.45
Amesbury	10,824	9,773,144	16,000.00	—	9,000.00	16,000.00	0.17	—	0.09	0.26
Amherst	11,920	10,904,911	186,000.00	239,000.00	480,000.00	425,000.00	3.90	—	4.40	8.30
Andover	11,920	19,666,579	34,000.00	120,000.00	—	154,000.00	0.78	—	0.23	1.01
Arlington	43,515	60,458,094	10,000.00	—	—	10,000.00	0.02	—	—	0.02
Athol	11,804	11,330,017	2,000.00	60,000.00	3,000.00	62,000.00	0.55	—	0.02	0.57
Auburn	7,865	7,800,674	10,000.00	49,000.00	—	59,000.00	0.76	—	—	0.76
Barnstable	8,647	32,236,278	18,000.00	54,000.00	—	72,000.00	0.78	—	—	0.78
Belmont	28,866	56,684,759	18,000.00	—	—	18,000.00	0.03	—	—	0.03
Billerica	8,504	9,273,434	—	—	23,000.00	23,000.00	—	—	0.04	0.07
Braintree	31,403,093	—	38,000.00	265,000.00	5,000.00	303,000.00	—	—	0.05	0.05
Bridgewater	8,641	6,886,335	204,000.00	4,000.00	223,000.00	526,000.00	0.96	—	0.71	1.67
Brookline	56,940	146,415,488	98,000.00	21,000.00	168,000.00	168,000.00	—	—	2.44	2.44
Canton	6,704	9,171,518	10,000.00	—	113,000.00	323,000.00	0.14	—	0.08	0.22
Chelmsford	12,726	8,688,099	10,000.00	—	46,000.00	165,000.00	1.30	—	0.50	1.80
Clinton	12,786	12,014,916	—	5,000.00	—	20,000.00	0.23	—	—	0.23
Concord	8,382	11,939,840	66,000.00	48,000.00	53,500.00	114,000.00	0.04	—	0.45	0.49
Danvers	14,614	14,072,049	289,000.00	45,000.00	51,000.00	385,000.00	0.95	—	0.36	1.40
Dartmouth	9,909	15,073,877	247,000.00	—	220,500.00	467,500.00	1.64	—	1.46	3.10
Dedham	16,659	28,476,499	142,000.00	—	—	142,000.00	0.50	—	—	0.50
Dracut	7,434	5,501,859	—	3,000.00	—	3,000.00	0.05	—	—	0.05
Easthampton	10,578	10,706,252	15,000.00	45,000.00	125,000.00	170,000.00	0.42	—	1.17	1.59
Easton	5,723	5,536,136	—	14,000.00	—	14,000.00	0.52	—	—	0.52
Farhaven	12,072	12,977,680	20,000.00	5,000.00	102,576.00	29,000.00	0.19	—	0.79	0.98
Falmouth	6,457	23,988,513	—	—	—	—	—	—	—	—
Foxborough	7,531	6,792,351	—	—	—	—	—	—	—	—
Franklin	25,502	38,645,002	309,000.00	354,000.00	355,000.00	1,018,000.00	1.71	—	0.92	2.63
Grafton	7,969	9,685,577	190,000.00	3,000.00	8,500.00	201,500.00	1.99	—	0.09	2.08
Great Barrington	6,232	5,528,248	50,000.00	—	—	50,000.00	0.53	—	—	0.53
Greenfield	17,020	26,252,239	150,000.00	15,000.00	120,000.00	285,000.00	0.63	—	0.46	1.09
Hingham	9,676	18,855,316	480,000.00	—	—	480,000.00	2.59	—	—	2.59
Hudson	8,126	7,292,552	15,000.00	—	276,000.00	321,000.00	0.62	—	3.78	4.40
Ipswich	6,610	8,261,742	45,000.00	48,000.00	33,400.00	97,400.00	0.78	—	0.40	1.18
Leicester	5,154	4,183,319	16,000.00	33,535.00	—	37,000.00	0.88	—	—	0.88
Lexington	11,452	20,950,702	34,465.00	144,111.00	185,000.00	727,000.00	2.01	—	0.69	2.70
Longmeadow	6,411	397,889.00	99,000.00	—	—	99,000.00	0.64	—	—	0.64
Ludlow	8,065	15,461,187	52,000.00	—	—	52,000.00	0.71	—	—	0.71
Mansfield	6,978	7,297,050	—	178,000.00	12,000.00	190,000.00	2.09	—	0.14	2.23
Martineau	12,524	8,537,645	249,000.00	143,000.00	12,000.00	404,000.00	1.60	—	0.05	1.65

	7,017	5,740,281	154,900.00	63,000.00	—	63,000.00	10,000.00	73,000.00	1.10	—	0.17	1.27
Maynard	23,100	20,606,543	102,000.00	102,000.00	—	256,900.00	16,376.00	273,276.00	1.25	—	0.08	1.33
Methuen	9,596	9,889,702	—	—	—	—	700,000.00	907,000.00	—	—	7.08	7.08
Middleborough	15,801	15,981,433	31,000.00	66,000.00	—	97,000.00	—	79,000.00	0.61	—	—	0.61
Millbury	7,666	5,959,108	38,000.00	6,000.00	—	44,000.00	—	44,000.00	0.74	—	—	0.74
Milford	21,718	41,556,378	357,000.00	—	—	357,000.00	179,000.00	536,000.00	0.86	—	0.43	1.29
Milton	5,662	3,251,092	—	—	—	—	30,000.00	30,000.00	—	—	0.92	0.92
Monson	7,602	10,440,511	—	48,000.00	—	48,000.00	—	48,000.00	—	—	—	—
Montague	7,602	97,102.00	—	71,400.00	—	168,502.00	49,350.00	48,000.00	0.46	—	—	—
Natick	15,789	21,484,334	816,000.00	52,000.00	—	868,000.00	—	217,852.00	0.78	—	0.23	1.01
Needham	14,507	32,631,221	—	—	—	868,000.00	—	868,000.00	2.66	—	—	2.66
North Andover	7,935	8,148,191	12,000.00	—	—	12,000.00	—	12,000.00	0.15	—	—	0.15
North Attleborough	11,552	11,924,275	180,000.00	—	—	180,000.00	—	180,000.00	1.51	—	—	1.51
North Attleborough	10,212	7,602,630	7,500.00	18,000.00	—	25,500.00	—	25,500.00	0.34	—	—	0.34
Northbridge	16,503	25,872,030	44,000.00	142,000.00	—	186,000.00	13,000.00	199,000.00	0.72	—	0.05	0.77
Norwood	5,762	5,207,072	—	—	—	—	—	—	—	—	—	—
Orange	5,022	3,852,428	—	22,000.00	—	22,000.00	—	22,000.00	0.57	—	—	0.57
Oxford	9,716	8,278,970	—	—	—	—	—	—	—	—	—	—
Palmer	13,536	23,411,487	—	48,000.00	—	48,000.00	135,000.00	183,000.00	0.20	—	0.58	0.78
Plymouth	8,463	7,713,250	35,000.00	14,000.00	—	49,000.00	—	49,000.00	0.64	—	—	0.64
Randolph	12,397	20,983,034	—	84,000.00	—	84,000.00	33,000.00	117,000.00	0.40	—	0.16	0.56
Reading	8,003	9,971,869	10,000.00	33,000.00	—	43,000.00	18,000.00	61,000.00	0.48	—	0.20	0.68
Rockland	16,602	19,248,682	154,280.00	200,720.00	—	305,831.09	110,000.00	505,831.09	1.85	0.21	0.57	2.63
Saugus	3,249	7,471,584	3,000.00	—	—	3,000.00	—	3,000.00	0.04	—	—	0.04
Seekonk	9,296	11,027,947	8,000.00	—	—	8,000.00	50,000.00	58,000.00	0.07	—	0.46	0.53
Stoughton	6,815	14,394,422	171,000.00	24,000.00	—	24,000.00	152,000.00	176,000.00	0.16	—	1.02	1.18
Stoughton	17,561	15,434,952	18,000.00	54,000.00	—	225,000.00	—	225,000.00	1.46	—	—	1.46
South Hadley	7,352	9,436,660	18,000.00	—	—	18,000.00	—	18,000.00	0.19	—	—	0.19
Spencer	6,765	5,159,459	1,000.00	45,000.00	—	46,000.00	18,000.00	64,000.00	0.89	—	0.35	1.24
Stoughton	12,032	16,592,199	14,500.00	14,500.00	—	160,500.00	90,000.00	250,500.00	0.97	—	0.54	1.51
Stoughton	9,033	9,161,754	20,000.00	20,000.00	—	20,000.00	3,000.00	23,000.00	0.22	—	0.03	0.25
Swampscott	11,835	25,397,103	123,500.00	—	—	290,500.00	—	290,500.00	1.14	—	—	1.14
Swansea	5,565	5,312,378	—	23,000.00	—	23,000.00	—	23,000.00	0.43	—	—	0.43
Taunton	5,949	6,143,556	6,000.00	—	—	6,000.00	—	6,000.00	0.10	—	—	0.10
Texbury	6,625	7,712,638	18,500.00	48,000.00	—	66,500.00	22,500.00	89,000.00	0.86	—	0.20	1.15
Uxbridge	18,677	24,547,197	311,000.00	—	—	311,000.00	106,500.00	417,500.00	1.27	—	0.43	1.70
Wakfield	8,409	18,480,854	186,000.00	73,000.00	—	259,000.00	17,000.00	276,000.00	1.67	—	0.11	1.78
Walden	7,578	6,262,473	23,000.00	25,000.00	—	48,000.00	8,500.00	56,500.00	0.77	—	0.13	0.90
Ware	7,439	14,928,349	50,000.00	—	—	50,000.00	—	50,000.00	0.33	—	—	0.33
Wareham	37,433	59,250,456	101,000.00	376,000.00	—	477,000.00	11,000.00	477,000.00	0.81	—	0.10	1.21
Waretown	13,534	115,000.00	5,000.00	—	—	120,000.00	—	131,000.00	1.11	—	—	1.11
Webster	17,531	49,881,378	378,600.00	378,600.00	—	702,600.00	—	722,600.00	1.41	—	—	1.41
Wellesley	6,665	5,382,028	350,000.00	—	—	427,000.00	20,000.00	438,000.00	1.39	—	0.03	1.42
Westborough	19,453	30,760,296	18,000.00	—	—	18,000.00	11,000.00	29,000.00	0.03	—	0.14	0.17
West Springfield	27,937	54,993,464	12,500.00	—	—	12,500.00	39,000.00	51,500.00	0.15	—	0.45	0.60
Weymouth	8,290	8,644,508	1,000.00	—	—	1,000.00	227,500.00	228,500.00	0.01	—	3.35	3.36
Whitman	5,564	6,800,333	18,000.00	—	—	76,500.00	—	76,500.00	1.38	—	—	1.38
Wilmington	6,461	5,538,979	58,500.00	—	—	—	—	—	—	—	—	—
Winchester	15,300	37,058,351	42,000.00	—	—	42,000.00	—	42,000.00	0.11	—	—	0.11
Winthrop	18,690	25,434,422	27,000.00	—	—	27,000.00	—	27,000.00	0.11	—	—	0.11
Wrentham	5,097	4,645,007	—	24,000.00	—	24,000.00	6,000.00	30,000.00	0.52	—	0.13	0.65
92 Towns	1,105,480	\$1,619,919,484	\$7,601,045.00	\$4,566,457.00	\$40,831.09	\$12,268,333.09	\$5,073,202.00	\$17,281,535.09	0.75	1—	6.32	1.97

1 Less than one one-hundredth of one per cent.

Net Debt, January 1, 1948, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

Towns. (Under 5,000 Population)	Population, 1945	Valuation, 1947 including Motor Vehicles	NET DEBT, JANUARY 1, 1948				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Acton . . .	2,869	\$4,143,408	\$10,000.00	—	—	\$10,000.00	—	\$10,000.00	0.24	—	—	0.24
Acushnet . . .	4,272	2,997,011	—	\$1,400.00	—	1,400.00	—	18,300.00	0.05	—	0.56	0.61
Ashfield . . .	933	1,355,422	14,000.00	—	—	14,000.00	—	14,000.00	1.03	—	—	1.03
Ashland . . .	2,920	3,769,633	6,000.00	—	—	6,000.00	—	111,720.00	0.16	—	2.80	2.96
Avon . . .	2,533	2,005,721	3,686.00	19,314.00	—	23,000.00	—	105,720.00	1.15	—	0.82	1.97
Ayer . . .	3,967	4,131,595	6,000.00	150,000.00	—	156,000.00	—	39,500.00	3.77	—	0.37	4.14
Barre . . .	3,485	2,866,500	1,000.00	—	—	1,000.00	—	15,200.00	0.03	—	0.77	0.80
Becket . . .	682	959,354	2,338.00	8,662.00	—	11,000.00	—	23,000.00	1.15	—	—	1.15
Bedford . . .	4,170	3,284,001	—	—	—	—	—	11,000.00	—	—	0.15	0.15
Belchertown . . .	3,769	1,850,592	4,000.00	—	—	4,000.00	—	5,000.00	0.22	—	—	0.22
Bellingham . . .	3,494	3,660,372	27,000.00	1,000.00	—	28,000.00	—	4,000.00	0.77	—	4.97	5.74
Blackstone . . .	4,349	2,487,043	33,000.00	4,400.00	—	37,400.00	—	210,000.00	1.50	—	—	1.50
Blanford . . .	521	934,579	3,000.00	—	—	3,000.00	—	37,400.00	0.32	—	0.86	1.18
Boxford . . .	811	1,428,004	5,000.00	—	—	5,000.00	—	11,000.00	0.35	—	—	0.35
Boylston . . .	1,313	1,069,592	11,500.00	—	—	11,500.00	—	5,000.00	1.08	—	—	1.08
Brimfield . . .	975	1,114,173	17,000.00	—	—	17,000.00	—	11,500.00	1.53	—	—	1.53
Brockfield . . .	1,390	1,508,099	400.00	—	—	400.00	—	4,400.00	0.03	—	0.26	0.29
Burlington . . .	2,656	2,698,876	13,768.00	30,232.00	—	44,000.00	—	44,000.00	1.63	—	—	1.63
Charlton . . .	812	1,012,124	7,000.00	—	—	7,000.00	—	7,000.00	0.69	—	—	0.69
Chester . . .	3,051	2,078,892	5,100.00	—	—	5,100.00	—	5,100.00	0.25	—	—	0.25
Chesterfield . . .	1,252	1,276,851	4,500.00	2,000.00	—	6,500.00	—	7,000.00	0.51	—	0.04	0.55
Chilmark . . .	375	696,804	22,000.00	—	—	22,000.00	—	7,000.00	3.16	—	—	3.16
Deerfield . . .	3,083	4,842,509	5,000.00	44,000.00	—	49,000.00	—	22,000.00	1.01	—	—	1.01
Dighton . . .	3,021	3,501,125	30,000.00	—	—	30,000.00	—	49,000.00	0.86	—	—	0.86
Douglas . . .	2,667	2,022,818	6,200.00	—	—	6,200.00	—	30,000.00	0.31	—	—	0.31
Dudley . . .	4,725	2,802,677	27,600.00	—	—	27,600.00	—	6,200.00	0.98	—	3.43	4.41
East Bridgewater . . .	4,008	5,609,733	—	24,000.00	—	24,000.00	—	123,600.00	0.43	—	0.35	0.78
East Brookfield . . .	1,070	1,210,416	—	—	—	—	—	44,000.00	—	—	1.40	1.40
Eastham . . .	604	1,848,856	4,000.00	—	—	4,000.00	—	17,000.00	0.22	—	—	0.22
East Longmeadow . . .	3,805	7,210,239	2,500.00	—	—	2,500.00	—	4,000.00	0.04	—	0.01	0.05
Essex . . .	1,561	1,955,895	300.00	—	—	300.00	—	3,500.00	0.12	—	15.34	15.34
Gay Head . . .	114	242,387	—	—	—	—	—	300.00	—	—	—	—
Georgetown . . .	1,978	2,235,531	2,000.00	—	—	2,000.00	—	300.00	—	—	3.31	3.31
Goshen . . .	278	441,222	—	—	—	—	—	74,000.00	0.45	—	—	0.45
Gosnold . . .	107	1,258,494	—	—	—	—	—	25,000.00	—	—	1.99	1.99
Granby . . .	1,143	1,433,161	14,000.00	28,000.00	—	42,000.00	—	25,000.00	2.93	—	—	2.93
Granville . . .	656	2,058,569	4,000.00	—	—	4,000.00	—	42,000.00	0.19	—	—	0.19
Groveland . . .	2,150	1,715,410	6,623.00	16,377.00	—	23,000.00	—	4,000.00	1.34	—	—	1.34
Hamilton . . .	2,387	5,941,502	20,000.00	—	—	20,000.00	—	23,000.00	0.34	—	—	0.34
Hanover . . .	3,018	4,107,237	7,000.00	—	—	7,000.00	—	227,000.00	0.17	—	3.48	3.82
Hanson . . .	2,641	3,571,082	—	—	—	—	—	146,000.00	—	—	3.56	3.73
Harwich . . .	2,071	9,037,844	24,000.00	—	—	24,000.00	—	153,000.00	0.26	—	1.29	1.29
								46,000.00	—	—	0.70	0.96
								63,000.00	—	—	—	—
								87,000.00	—	—	—	—

Hinsdale	1,276	1,196,603	9,000.00	9,000.00	9,000.00	0.75	0.75
Hillbrook	3,716	3,446,683	16,000.00	16,000.00	16,000.00	0.46	0.46
Holland	265	485,893	17,000.00	17,000.00	17,000.00	3.50	3.50
Holliston	3,311	3,998,821	7,000.00	7,000.00	113,000.00	0.17	2.83
Hopkinton	2,856	3,615,845	—	—	11,000.00	—	0.30
Hubardston	1,019	911,603	—	—	11,000.00	—	—
Hull	3,388	17,133,208	8,717.00	11,000.00	11,000.00	1.21	1.21
Humington	1,212	1,233,201	—	64,000.00	64,000.00	0.37	0.37
Kingston	3,922	3,230,643	—	14,950.00	14,950.00	1.21	1.21
Lancaster	3,037	3,233,591	—	—	—	—	—
Lee	4,347	4,465,426	—	—	59,000.00	—	1.13
Lenox	2,951	4,927,483	31,000.00	31,000.00	158,000.00	0.69	0.69
Leyden	254	334,624	—	—	173,000.00	—	3.51
Lincoln	1,998	3,997,974	3,495.00	3,495.00	3,495.00	1.04	1.04
Littleton	1,673	3,346,790	4,000.00	4,000.00	5,000.00	0.12	0.12
Lunenburg	2,657	3,452,429	5,000.00	5,000.00	5,000.00	0.14	0.14
Lynnfield	2,921	6,272,690	101,000.00	101,000.00	101,000.00	1.61	1.61
Marion	2,120	5,443,544	45,000.00	45,000.00	120,000.00	0.82	1.38
Marshall	2,405	9,343,118	24,000.00	129,000.00	440,000.00	1.38	4.71
Massapee	343	1,258,666	105,000.00	22,500.00	22,500.00	1.79	1.79
Mattapoisett	1,994	3,827,384	9,184.00	15,000.00	21,500.00	0.39	0.17
Medfield	4,199	3,116,524	6,000.00	121,000.00	163,000.00	3.88	1.35
Medway	3,363	3,752,447	65,000.00	33,000.00	74,997.00	2.00	2.88
Mendon	1,504	1,587,513	13,800.00	13,800.00	20,000.00	0.87	1.26
Middleton	2,415	2,328,745	18,000.00	26,000.00	33,800.00	1.12	1.12
Millis	2,329	3,084,538	—	—	4,000.00	—	0.13
Monroe	171	720,813	7,000.00	7,000.00	7,000.00	0.97	0.97
Montgomery	137	293,638	4,000.00	4,000.00	4,000.00	1.36	1.36
Mount Washington	33	260,146	3,200.00	3,200.00	3,200.00	1.23	1.23
Nantucket	2,870	12,636,090	—	—	16,000.00	—	0.13
New Braintree	409	665,242	7,000.00	7,000.00	7,000.00	1.05	1.05
New Salem	364	355,872	3,600.00	3,600.00	3,600.00	1.01	1.01
Norfolk	2,006	1,708,250	—	—	43,500.00	—	2.55
Northborough	2,958	2,413,416	22,000.00	22,000.00	32,000.00	0.91	1.33
Northfield	2,064	2,181,861	13,500.00	13,500.00	13,500.00	0.62	0.62
North Reading	3,039	3,680,607	500.00	500.00	83,300.00	0.02	2.26
Norton	3,096	2,994,824	—	—	57,000.00	—	1.90
Norwell	2,147	2,682,474	18,000.00	36,000.00	36,000.00	1.34	1.34
Oak Bluffs	1,345	5,588,931	24,000.00	24,000.00	218,000.00	0.43	3.90
Orleans	1,543	4,839,947	39,921.00	60,500.00	60,500.00	1.25	1.25
Paxton	850	3,380,834	4,600.00	4,600.00	55,200.00	0.34	3.72
Pembroke	1,821	3,784,705	—	10,000.00	98,000.00	0.26	2.33
Phillipston	475	513,199	20,000.00	42,000.00	42,000.00	7.73	7.73
Plainville	1,837	1,835,980	6,000.00	6,000.00	6,000.00	0.33	0.33
Princeton	866	1,328,428	10,000.00	10,000.00	21,000.00	0.75	0.83
Princeton	3,564	7,123,476	—	—	39,696.50	—	0.56
Rehoboth	3,036	3,099,371	1,000.00	29,000.00	29,000.00	0.94	0.94
Rehoboth	646	906,355	5,000.00	5,000.00	5,000.00	0.55	0.55
Rockport	3,992	6,946,506	28,880.00	53,000.00	119,000.00	0.76	1.71
Royalston	750	884,382	11,500.00	11,500.00	11,500.00	1.30	1.30
Russell	1,221	2,504,999	50,000.00	50,500.00	56,700.00	1.97	0.24
Rutland	1,561	1,848,121	18,000.00	20,000.00	35,000.00	1.08	1.89
Salisbury	2,622	3,550,392	41,000.00	41,000.00	41,000.00	1.15	1.15

Net Debt, January 1, 1948, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns. (Under 5,000 Population)	Population, 1945	Valuation, 1947 including Motor Vehicles	NET DEBT, JANUARY 1, 1948				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Total Debt	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt							
Savoy	294	\$295,257	\$10,000.00	—	—	\$10,000.00	—	\$10,000.00	3.39	—	—	3.39
Seituate	4,873	14,787,509	37,750.00	—	—	37,750.00	\$356,000.00	393,750.00	0.25	—	2.41	2.66
Sharon	4,073	6,857,689	15,000.00	—	—	15,000.00	23,000.00	38,000.00	0.22	—	0.33	0.55
Shelburne	1,656	2,893,322	2,000.00	\$4,000.00	—	6,000.00	—	6,000.00	0.21	—	—	0.21
Shirley	2,459	1,978,906	—	18,000.00	—	18,000.00	—	18,000.00	0.91	—	—	0.91
Southampton	1,102	1,278,525	—	—	—	—	28,000.00	28,000.00	—	—	2.19	2.19
Southwick	2,330	3,239,108	40,000.00	—	—	40,000.00	140,000.00	149,500.00	0.30	—	4.32	4.62
Southwold	1,885	2,856,298	—	—	—	—	120,000.00	160,000.00	1.40	—	4.20	5.60
Sterling	1,897	2,385,977	—	9,000.00	—	9,000.00	—	9,000.00	0.37	—	1.05	1.42
Stockbridge	1,739	4,373,775	4,000.00	33,000.00	—	37,000.00	—	34,000.00	0.85	—	—	0.85
Sturbridge	2,329	2,126,213	16,500.00	8,000.00	—	24,500.00	—	37,000.00	1.15	—	1.88	3.03
Sudbury	2,051	2,937,169	8,000.00	—	—	8,000.00	—	8,000.00	0.27	—	—	0.27
Sunderland	1,018	1,355,505	—	—	—	—	—	—	0.59	—	—	0.59
Templeton	4,435	3,392,379	18,000.00	—	—	18,000.00	—	18,000.00	0.53	—	—	0.53
Tisbury	1,719	3,640,114	—	6,000.00	—	6,000.00	—	6,000.00	0.11	—	—	0.11
Tolland	1,111	434,156	5,120.00	—	—	5,120.00	—	5,120.00	1.18	—	—	1.18
Townsend	2,298	2,729,884	5,000.00	—	—	5,000.00	69,000.00	74,000.00	0.18	—	2.53	2.71
Truro	582	2,011,256	8,000.00	—	—	8,000.00	—	8,000.00	0.40	—	—	0.40
Wales	354	470,766	4,000.00	—	—	4,000.00	—	4,000.00	0.85	—	—	0.85
Warren	3,498	2,984,813	13,000.00	31,000.00	—	44,000.00	—	44,000.00	1.47	—	—	1.47
Warwick	401	411,629	10,000.00	—	—	10,000.00	—	10,000.00	2.43	—	—	2.43
Wayland	3,901	6,373,447	—	24,000.00	—	24,000.00	—	24,000.00	0.38	—	—	0.38
Wellfleet	851	2,807,854	21,000.00	11,000.00	—	32,000.00	—	32,000.00	1.14	—	—	1.14
Wenham	1,406	4,070,921	—	—	—	—	290,000.00	290,000.00	—	—	7.12	7.12
West Boylston	2,382	2,850,207	8,000.00	16,000.00	—	24,000.00	—	24,000.00	0.84	—	—	0.84
West Brookfield	1,457	1,658,991	—	—	—	—	1,500.00	1,500.00	—	—	0.09	0.09
Westminster	2,153	2,138,492	—	10,500.00	—	10,500.00	—	10,500.00	0.48	—	—	0.48
West Newbury	1,503	1,414,954	3,000.00	—	—	3,000.00	48,900.00	51,900.00	0.21	—	3.46	3.67
Weston	4,473	12,101,907	40,000.00	—	—	40,000.00	165,000.00	205,000.00	0.33	—	1.36	1.69
Westport	4,748	6,881,168	9,000.00	12,000.00	—	21,000.00	—	21,000.00	0.31	—	—	0.31
Westwood	4,797	8,238,318	54,000.00	54,000.00	—	108,000.00	—	108,000.00	1.31	—	—	1.31
Willbraham	3,442	4,274,336	—	—	—	—	52,000.00	52,000.00	—	—	1.22	1.22
Williamshurg	1,828	1,535,916	6,000.00	—	—	6,000.00	—	6,000.00	0.39	—	—	0.39
Williamstown	4,623	7,348,892	11,000.00	—	—	11,000.00	260,000.00	260,000.00	—	—	3.54	3.54
Worthington	363	780,249	—	—	—	—	—	—	1.41	—	—	1.41
Yarmouth	2,461	8,250,416	—	—	—	—	491,000.00	491,000.00	—	—	5.95	5.95
Totals	401,213	\$622,162,176	\$1,421,328.00	\$1,012,587.00	—	\$2,433,915.00	\$5,218,013.50	\$7,651,928.50	0.39	—	0.84	1.23

¹ Includes 122,037, population of 89 towns having no funded debt.
² Includes \$197,717,158, valuation of 89 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1948:

Alford	Colrain	Hancock	Newbury	Sherborn
Ashburnham	Conway	Hardwick	New Marlborough	Shutesbury
Ashby	Cummington	Harvard	North Brookfield	Stow
Berkley	Dalton	Hatfield	Oakham	Sutton
Berlin	Dennis	Hawley	Otis	Topsfield
Bernardston	Dover	Heath	Pelham	Tyngsborough
Bolton	Dunstable	Holden	Pepperell	Tyringham
Bourne	Duxbury	Hopedale	Peru	Upton
Boxborough	Edgartown	Lakeville	Petersham	Washington
Brewster	Egremont	Lanesborough	Plainfield	Wendell
Buckland	Erving	Leverett	Plympton	West Bridgewater
Carlisle	Florida	Manchester	Raynham	Westford
Carver	Freetown	Merrimac	Rochester	Westhampton
Chatham	Gill	Middlefield	Rowe	West Stockbridge
Cheshire	Groton	Millville	Rowley	West Tisbury
Chilmark	Hadley	Monterey	Sandisfield	Whately
Clarksburg	Halifax	Nahant	Sandwich	Windsor
Cohasset	Hampden	New Ashford	Sheffield	

PART I



CITIES

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1945

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.		Boston Population 766,336
REVENUE.		\$91,575,510 12
General		72,067,668.46
<i>Taxes</i>		62,792,654.38
Property, poll, and income		59,554,423.40
Corporation, bank, etc.		3,238,230.98
<i>Licenses and permits</i>		1,850,538.70
<i>Fines and forfeits</i>		172,764.47
<i>Grants and gifts</i>		6,523,940.21
For expenses		6,523,940.21
For outlays		—
<i>All other</i>		727,770.70
Commercial		19,507,841.66
<i>Special assessments</i>		60,052.29
To meet expenses		60,052.29
To meet outlays		—
<i>Privileges</i>		414,907.84
<i>Departmental</i>		6,744,196.23
General government		51,672.16
Protection of persons and property		75,563.68
Health and sanitation		175,727.26
Highways		6,926.54
Charities		5,217,516.43
Veterans' services		122,227.53
Schools		785,029.92
Libraries		26,491.38
Recreation		56,176.72
Unclassified		226,864.61
<i>Public service enterprises</i>		10,601,297.03
Electric light		—
Water		5,713,324.01
All other		4,882,973.02
<i>Cemeteries</i>		109,629.67
<i>Interest</i>		1,577,758.60
On sinking funds		638,557.21
On trust and investment funds		891,305.79
All other		47,895.60
NON-REVENUE.		\$105,261,446.29
Offsets to outlays		23,421.69
<i>Departmental</i>		20,617.20
<i>Public service enterprises</i>		2,804.49
<i>Cemeteries</i>		—
Municipal indebtedness		51,437,739.46
<i>Loans, general purposes</i>		2,950,000.00
<i>Loans, public service enterprises</i>		16,178,500.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		32,000,000.00
<i>Unpaid warrants or orders, current year</i>		97,068.75
<i>Premiums</i>		212,170.71
Transfers		22,190,501.07
<i>From sinking funds</i>		3,835,053.93
<i>All other</i>		18,355,447.14
Refunds		2,039,884.55
Agency, trust, and investment		29,569,899.52
<i>Taxes and licenses for State</i>		1,428,884.00
<i>Taxes for county</i>		3,361,852.86
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		24,779,162.66
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$91,598,931.81
Premiums		212,170.17
Municipal indebtedness		51,225,568.75
Transfers and refunds		24,230,385.62
Agency, trust, and investment		29,569,899.52
Total receipts		\$196,836,956.41
Balance on hand, including funds		13,608,259.63
GRAND TOTAL		\$210,445,216.04

¹ Includes \$16,045,000 Traffic Tunnel Retirement bonds, Act of 1945.² Includes \$201,871.26 premium and accrued interest on Traffic Tunnel Retirement bonds, Act of 1945, applied to sinking fund.

Graded According to Population of 1945.

PAYMENTS.		Boston POPULATION 766,356
Maintenance		\$70,905,376.11
<i>Departmental</i>		<i>67,463,160.20</i>
General government		2,350,134.96
Protection of persons and property		10,552,320.03
Health and sanitation		6,215,089.11
Highways		3,758,131.69
Charities		18,083,870.82
Veterans' services		386,949.64
Schools		17,026,882.54
Libraries		1,458,021.74
Recreation		1,971,981.29
Pensions		4,505,038.62
Unclassified		1,154,739.76
<i>Public service enterprises</i>		<i>3,041,168.95</i>
Electric light		-
Water		1,973,370.16
All other		1,067,798.79
<i>Cemeteries</i>		<i>155,261.29</i>
<i>Administration of trust funds</i>		<i>245,785.67</i>
Interest		5,052,408.28
<i>Loans, general purposes</i>		<i>1,358,806.45</i>
<i>Loans, public service enterprises</i>		<i>3,693,601.83</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		3,219,305.43
<i>Departmental</i>		<i>3,010,926.66</i>
General government		-
Protection of persons and property		11,603.00
Health and sanitation		393,210.49
Highways		1,925,721.26
Charities		78,641.49
Schools		15,024.02
Libraries		-
Recreation		559,067.19
Unclassified		27,659.21
<i>Public service enterprises</i>		<i>208,378.77</i>
Electric light		-
Water		8,350.22
All other		200,028.55
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		47,486,246.87
<i>From sinking funds</i>		<i>13,835,053.93</i>
<i>From revenue and other sources</i>		<i>11,068,534.32</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>32,500,000.00</i>
<i>Warrants or orders, previous years</i>		<i>82,658.62</i>
Transfers		22,190,501.07
<i>To sinking funds from revenue</i>		<i>217,112,709.62</i>
<i>All other</i>		<i>5,077,791.45</i>
Refunds		2,039,884.55
Agency, trust, and investment		44,073,301.52
<i>Taxes and licenses for State</i>		<i>1,428,884.00</i>
<i>Taxes for county</i>		<i>3,361,852.86</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>39,282,564.66</i>
<i>All other</i>		<i>-</i>

RECAPITULATION.

Maintenance and interest	\$75,957,784.39
Permanent debt (except from sinking funds)	11,068,534.32
Sinking fund requirements from revenue	217,112,709.62
Outlays	3,219,305.43
Permanent debt from sinking funds	13,835,053.93
Bonds refunded, current year	-
Temporary loans	32,582,658.62
Transfers (except to sinking funds) and refunds	7,117,676.00
Agency, trust, and investment	44,073,301.52
Total payments	\$194,967,023.83
Balance on hand, including funds	15,478,192.21
GRAND TOTAL	\$210,445,216.04

¹ Includes serial payments amounting to \$124,353.93.² Includes \$16,246,871.26 from sale of Traffic Tunnel Retirement bonds, Act of 1945, and \$534.19 balance of loan account.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 198,741	Springfield POPULATION 159,896	Fall River POPULATION 115,062	Cambridge POPULATION 111,124
REVENUE.	\$16,677,590.24	\$13,653,092.29	\$7,267,807.20	\$9,791,390.62
General	13,040,963.67	10,876,654.61	6,049,427.81	7,909,098.39
<i>Taxes</i>	<i>11,333,639.05</i>	<i>9,436,740.96</i>	<i>5,167,736.90</i>	<i>6,978,857.37</i>
Property, poll, and income	10,121,977.64	8,720,856.40	4,303,580.59	6,420,391.82
Corporation, bank, etc.	1,211,661.41	715,884.56	864,156.31	558,465.55
<i>Licenses and permits</i>	<i>255,677.29</i>	<i>137,958.83</i>	<i>146,680.91</i>	<i>196,995.41</i>
<i>Fines and forfeits</i>	<i>7,050.42</i>	<i>28,255.60</i>	<i>5,347.24</i>	<i>7,120.08</i>
<i>Grants and gifts</i>	<i>1,393,088.63</i>	<i>1,089,863.87</i>	<i>703,551.74</i>	<i>719,552.04</i>
For expenses	1,393,088.63	1,088,091.37	693,240.79	719,552.04
For outlays	5,000.00	1,777.50	12,310.95	—
<i>All other</i>	<i>46,508.28</i>	<i>133,830.45</i>	<i>24,111.02</i>	<i>6,573.49</i>
Commercial	3,636,626.57	2,776,437.68	1,218,379.39	1,882,292.23
<i>Special assessments</i>	<i>52,601.94</i>	<i>21,218.46</i>	—	<i>6,696.60</i>
To meet expenses	—	—	—	—
To meet outlays	52,601.94	21,218.46	—	6,696.60
<i>Privileges</i>	<i>149,223.13</i>	<i>152,812.63</i>	<i>66,707.84</i>	<i>80,599.05</i>
<i>Departmental</i>	<i>2,138,941.44</i>	<i>1,367,297.66</i>	<i>625,170.99</i>	<i>1,086,598.40</i>
General government	30,291.98	40,320.89	6,317.32	9,826.48
Protection of persons and property	13,049.10	5,933.50	2,204.95	10,562.43
Health and sanitation	102,415.73	72,440.82	39,541.83	156,345.99
Highways	12,353.71	24,926.48	121.00	3,914.46
Charities	1,501,274.77	734,845.38	530,570.77	822,576.75
Veterans' services	56,773.12	33,156.91	13,408.81	35,814.21
Schools	187,906.79	392,796.64	19,477.79	33,090.84
Libraries	7,912.83	—	2,575.04	989.69
Recreation	13,776.80	57,404.61	—	10,828.75
Unclassified	213,186.61	5,422.43	10,953.48	2,648.80
<i>Public service enterprises</i>	<i>1,165,626.29</i>	<i>1,216,475.00</i>	<i>463,678.76</i>	<i>626,205.59</i>
Electric light	—	—	—	—
Water	1,165,626.29	1,215,638.50	463,428.86	626,205.59
All other	—	836.50	249.90	—
<i>Cemeteries</i>	<i>70,638.69</i>	<i>18,633.88</i>	<i>29,083.37</i>	<i>58,583.96</i>
<i>Interest</i>	<i>59,595.08</i>	—	<i>33,738.43</i>	<i>23,603.63</i>
On sinking funds	—	—	16,620.00	7,977.75
On trust and investment funds	33,749.02	2,758.00	2,904.30	1,945.75
All other	25,846.06	15,875.88	14,214.13	13,685.13
NON-REVENUE.	\$10,197,182.79	\$7,062,514.77	\$2,767,344.87	\$3,584,984.14
Offsets to outlays	47,201.86	60,050.00	17,187.80	68,240.58
<i>Departmental</i>	<i>15,635.89</i>	<i>60,050.00</i>	<i>17,187.80</i>	<i>68,240.58</i>
<i>Public service enterprises</i>	<i>31,565.97</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,016,680.79	4,469,169.91	1,500,000.00	1,000,000.00
<i>Loans, general purposes</i>	<i>500,000.00</i>	<i>400,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,700,000.00</i>	<i>3,600,000.00</i>	<i>1,500,000.00</i>	<i>1,000,000.00</i>
Unpaid warrants or orders, current year	813,185.79	467,965.91	—	—
Premiums	3,495.00	1,204.00	—	—
Transfers	1,579,330.45	140,406.93	14,503.06	370,892.48
<i>From sinking funds</i>	—	—	—	<i>355,000.00</i>
<i>All other</i>	<i>1,579,330.45</i>	<i>140,406.93</i>	<i>14,503.06</i>	<i>16,892.48</i>
Refunds	45,193.29	68,254.31	86,736.92	182,842.89
Agency, trust, and investment	3,508,776.40	2,324,633.62	1,148,917.09	1,963,608.19
<i>Taxes and licenses for State</i>	<i>316,438.00</i>	<i>281,940.00</i>	<i>121,722.00</i>	<i>189,644.00</i>
<i>Taxes for county</i>	<i>546,094.60</i>	<i>381,035.86</i>	<i>225,044.47</i>	<i>236,217.82</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,609,235.88</i>	<i>1,645,436.56</i>	<i>795,238.42</i>	<i>1,530,013.82</i>
<i>All other</i>	<i>37,017.92</i>	<i>16,231.20</i>	<i>6,912.20</i>	<i>7,132.55</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$16,724,792.10	\$13,713,142.29	\$7,284,995.00	\$9,859,631.20
Premiums	3,495.00	1,204.00	—	—
Municipal indebtedness	5,013,185.79	4,467,965.91	1,500,000.00	1,000,000.00
Transfers and refunds	1,624,523.74	208,661.24	101,239.98	553,735.37
Agency, trust, and investment	3,508,776.40	2,324,633.62	1,148,917.09	1,963,008.19
Total receipts	\$26,874,773.03	\$20,715,607.06	\$10,035,152.67	\$13,376,374.76
<i>Balance on hand, including funds</i>	<i>3,530,165.43</i>	<i>2,969,367.42</i>	<i>933,574.06</i>	<i>2,229,947.62</i>
GRAND TOTAL	\$30,404,938.46	\$23,684,974.48	\$10,968,726.13	\$15,606,322.38

Graded According to Population of 1945 — Continued.

PAYMENTS.	Worcester POPULATION 198,741	Springfield POPULATION 159,896	Fall River POPULATION 115,062	Cambridge POPULATION 111,124
Maintenance	\$14,216,481.06	\$11,383,570.14	\$6,310,733.34	\$8,320,331.47
<i>Departmental</i>	<i>13,865,183.08</i>	<i>11,000,349.22</i>	<i>6,043,542.21</i>	<i>7,882,354.66</i>
General government	502,923.74	592,111.90	212,014.91	429,457.61
Protection of persons and property	2,139,012.88	1,942,614.89	1,068,770.49	1,254,642.86
Health and sanitation	1,100,221.83	1,153,195.13	368,847.73	808,812.85
Highways	906,487.20	689,680.34	534,278.95	492,670.33
Charities	3,642,223.15	1,748,071.80	1,624,617.42	1,931,406.89
Veterans' services	259,617.88	121,151.58	70,243.63	106,942.75
Schools	4,116,385.52	3,616,387.67	1,621,966.64	1,979,580.36
Libraries	251,949.49	249,338.92	62,344.48	88,785.64
Recreation	263,176.59	364,312.96	104,792.54	204,071.56
Pensions	571,373.57	415,127.14	285,374.13	534,347.12
Unclassified	99,811.23	108,356.89	90,291.29	51,636.69
<i>Public service enterprises</i>	<i>274,821.29</i>	<i>374,154.29</i>	<i>212,225.60</i>	<i>353,073.23</i>
Electric light	—	—	—	—
Water	274,821.29	374,154.29	210,422.56	353,073.23
All other	—	—	1,803.04	—
<i>Cemeteries</i>	<i>82,363.44</i>	<i>—</i>	<i>60,992.04</i>	<i>82,333.33</i>
<i>Administration of trust funds</i>	<i>6,113.35</i>	<i>9,066.63</i>	<i>5,975.49</i>	<i>2,670.25</i>
Interest	102,723.28	331,166.82	71,448.26	181,822.64
<i>Loans, general purposes</i>	<i>75,980.78</i>	<i>151,156.82</i>	<i>66,060.76</i>	<i>167,871.39</i>
<i>Loans, public service enterprises</i>	<i>26,742.50</i>	<i>180,010.00</i>	<i>5,397.50</i>	<i>13,951.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,010,466.75	349,348.64	212,966.09	254,933.39
<i>Departmental</i>	<i>803,267.07</i>	<i>300,528.31</i>	<i>151,767.63</i>	<i>215,750.38</i>
General government	1,293.77	7,700.20	5,937.47	3,526.08
Protection of persons and property	43,124.37	10,380.57	1,213.00	43,588.90
Health and sanitation	143,714.85	84,687.44	15,422.24	32,795.95
Highways	9,492.79	108,324.95	26,274.35	130,410.15
Charities	6,525.99	1,217.96	2,518.44	—
Schools	44,137.54	82,177.49	86,849.78	—
Libraries	500.00	—	1,246.85	—
Recreation	19,690.97	5,539.70	12,305.50	5,429.30
Unclassified	534,786.79	500.00	—	—
<i>Public service enterprises</i>	<i>207,199.68</i>	<i>48,820.33</i>	<i>49,532.13</i>	<i>35,669.34</i>
Electric light	—	—	—	—
Water	207,199.68	48,820.33	49,532.13	35,669.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>11,666.33</i>	<i>3,513.67</i>
Municipal indebtedness	6,320,806.94	4,970,571.49	2,000,500.00	2,222,644.28
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,355,000.00</i>
<i>From revenue and other sources</i>	<i>1,615,000.00</i>	<i>919,000.00</i>	<i>500,500.00</i>	<i>867,644.28</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,200,000.00</i>	<i>3,600,000.00</i>	<i>1,500,000.00</i>	<i>1,000,000.00</i>
<i>Warrants or orders, previous years</i>	<i>605,806.94</i>	<i>451,571.49</i>	<i>—</i>	<i>—</i>
Transfers	1,579,330.45	140,406.93	14,503.06	370,892.48
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,579,330.45</i>	<i>140,406.93</i>	<i>14,503.06</i>	<i>370,892.48</i>
Refunds	45,193.29	68,254.31	86,736.92	182,842.89
Agency, trust, and investment	3,712,988.20	2,242,949.92	1,131,441.60	1,832,883.81
<i>Taxes and licenses for State</i>	<i>316,428.00</i>	<i>281,940.00</i>	<i>121,722.00</i>	<i>189,644.00</i>
<i>Taxes for county</i>	<i>546,094.60</i>	<i>381,025.86</i>	<i>225,044.47</i>	<i>236,217.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,813,404.48</i>	<i>1,563,670.06</i>	<i>777,782.13</i>	<i>1,399,836.29</i>
<i>All other</i>	<i>37,061.12</i>	<i>16,314.00</i>	<i>6,893.00</i>	<i>7,185.70</i>

RECAPITULATION.

Maintenance and interest	\$14,319,204.34	\$11,714,736.96	\$6,382,181.60	\$8,502,154.11
Permanent debt (except from sinking funds)	1,615,000.00	919,000.00	500,500.00	867,644.28
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,010,466.75	349,348.64	212,966.09	254,933.39
Permanent debt from sinking funds	—	—	—	1,355,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	4,705,806.94	4,051,571.49	1,500,000.00	1,000,000.00
Transfers (except to sinking funds) and refunds	1,624,523.74	208,661.24	101,239.98	553,735.37
Agency, trust, and investment	3,712,988.20	2,242,949.92	1,131,441.60	1,832,883.81
Total payments	\$26,987,989.97	\$19,486,268.25	\$9,828,329.27	\$13,366,356.96
Balance on hand, including funds	3,416,948.49	4,198,706.23	1,140,396.86	2,239,971.42
GRAND TOTAL	\$30,404,938.46	\$23,684,974.48	\$10,968,726.13	\$15,606,322.38

¹ Includes \$60,000 serial debt paid from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,308	Somerville POPULATION 105,883	Lynn POPULATION 103,153	Lowell POPULATION 101,229
REVENUE.	\$7,764,848.23	\$6,634,291.36	\$7,691,167.02	\$7,271,020.44
General	6,234,617.29	5,550,555.37	5,984,118.01	5,870,914.25
<i>Taxes</i>	<i>5,157,419.06</i>	<i>4,951,957.16</i>	<i>4,950,716.79</i>	<i>4,896,423.89</i>
Property, poll, and income	4,274,627.62	4,693,685.18	4,468,107.18	4,434,861.71
Corporation, bank, etc.	882,491.44	258,271.98	482,609.61	461,567.18
<i>Licenses and permits</i>	<i>98,708.52</i>	<i>99,094.21</i>	<i>128,945.50</i>	<i>115,103.94</i>
<i>Fines and forfeits</i>	<i>3,351.69</i>	<i>3,506.76</i>	<i>5,033.59</i>	<i>1,752.38</i>
<i>Grants and gifts</i>	<i>957,270.28</i>	<i>486,647.24</i>	<i>813,702.48</i>	<i>857,624.04</i>
For expenses	957,270.28	486,647.24	813,702.48	854,924.04
For outlays	—	—	—	2,700.00
All other	17,867.74	9,350.00	85,719.65	5.00
Commercial	1,530,230.94	1,083,735.99	1,707,049.01	1,400,106.19
<i>Special assessments</i>	<i>2,587.12</i>	—	19,444.07	872.25
To meet expenses	2,587.12	—	—	872.25
To meet outlays	—	—	19,444.07	—
<i>Privileges</i>	<i>80,410.97</i>	<i>78,480.33</i>	<i>61,075.11</i>	<i>55,821.36</i>
<i>Departmental</i>	<i>878,395.58</i>	<i>496,690.24</i>	<i>970,557.63</i>	<i>879,893.91</i>
General government	19,886.55	6,887.91	6,867.60	6,798.17
Protection of persons and property	3,756.78	1,960.70	2,358.51	35,985.54
Health and sanitation	46,447.56	31,975.38	35,199.23	9,327.91
Highways	5,903.98	464.08	—	278.53
Charities	705,962.56	411,858.18	784,543.31	764,856.27
Veterans' services	14,263.34	17,460.94	21,819.09	25,595.55
Schools	48,142.30	20,090.40	42,741.99	16,777.99
Libraries	1,530.10	3,561.77	5,010.41	1,160.74
Recreation	3,466.18	345.85	37,090.94	7,586.50
Unclassified	29,031.23	2,055.03	35,426.55	11,528.71
<i>Public service enterprises</i>	<i>477,306.37</i>	<i>489,671.82</i>	<i>589,408.38</i>	<i>406,285.90</i>
Electric light	—	—	—	—
Water	456,986.09	489,671.82	589,408.38	406,252.20
All other	20,320.28	—	—	33.70
<i>Cemeteries</i>	<i>55,757.96</i>	—	51,113.76	27,592.88
<i>Interest</i>	<i>55,772.94</i>	18,893.60	15,450.06	29,637.89
On sinking funds	20,693.28	—	—	—
On trust and investment funds	18,541.89	1,123.53	3,739.85	4,553.26
All other	16,537.77	17,770.07	11,710.21	25,084.63
NON-REVENUE.	\$3,914,774.07	\$3,468,952.17	\$4,252,612.21	\$3,500,058.15
Offsets to outlays	90,702.00	1,500.00	10,791.89	15,320.20
<i>Departmental</i>	<i>90,702.00</i>	<i>1,500.00</i>	<i>7,308.30</i>	<i>15,320.20</i>
<i>Public service enterprises</i>	—	—	3,483.59	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,090,643.63	2,406,000.00	2,850,003.00	2,250,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,900,000.00</i>	<i>2,400,000.00</i>	<i>2,850,000.00</i>	<i>2,250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>190,643.63</i>	—	—	—
<i>Premiums</i>	—	—	3.00	—
Transfers	266,277.50	14,950.04	82,000.19	16,289.00
<i>From sinking funds</i>	—	—	—	—
All other	266,277.50	14,950.04	82,000.19	16,289.00
Refunds	5,256.25	79,278.97	28,511.41	90,561.77
Agency, trust, and investment	1,461,894.69	973,223.16	1,281,305.72	1,127,887.18
<i>Taxes and licenses for State</i>	<i>126,956.00</i>	<i>117,340.00</i>	<i>148,104.00</i>	<i>108,324.00</i>
<i>Taxes for county</i>	<i>234,856.56</i>	<i>146,153.42</i>	<i>241,453.65</i>	<i>134,969.51</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,091,803.13</i>	<i>704,528.14</i>	<i>886,195.07</i>	<i>880,020.27</i>
All other	8,279.90	3,201.60	5,555.00	4,573.40
RECAPITULATION.				
Revenue and offsets to outlays	\$7,855,550.23	\$6,635,791.36	\$7,701,958.91	\$7,286,340.64
Premiums	—	—	3.00	—
Municipal indebtedness	2,090,643.63	2,400,000.00	2,850,000.00	2,250,000.00
Transfers and refunds	271,533.75	94,229.01	110,511.60	106,850.77
Agency, trust, and investment	1,461,894.69	973,223.16	1,281,305.72	1,127,887.18
Total receipts	\$11,679,622.30	\$10,103,243.53	\$11,943,779.23	\$10,771,078.59
Balance on hand, including funds	926,671.34	629,310.29	1,394,137.54	212,309.10
GRAND TOTAL	\$12,606,293.64	\$10,732,553.82	\$13,337,916.77	\$10,983,387.69

Graded According to Population of 1945 — Continued.

PAYMENTS.	New Bedford POPULATION 110,308	Somerville POPULATION 105,883	Lynn POPULATION 105,153	Lowell POPULATION 101,229
Maintenance	\$6,646,133.92	\$5,599,348.30	\$6,462,977.43	\$6,226,376.44
<i>Departmental</i>	<i>6,316,484.25</i>	<i>5,409,687.65</i>	<i>6,151,263.98</i>	<i>5,874,306.66</i>
General government	287,469.31	254,868.25	213,947.82	309,418.16
Protection of persons and property	936,371.14	898,236.98	922,391.58	944,434.73
Health and sanitation	484,542.10	619,003.56	542,955.85	374,868.10
Highways	421,019.30	286,790.35	309,128.93	342,020.04
Charities	1,821,615.04	1,062,165.70	1,890,736.18	1,993,975.28
Veterans' services	61,282.31	65,903.26	88,090.76	114,665.13
Schools	1,713,840.86	1,724,736.84	1,614,478.29	1,360,450.77
Libraries	81,867.18	95,461.43	113,891.77	45,677.45
Recreation	98,064.14	124,374.47	145,857.08	49,499.99
Pensions	343,296.34	218,994.42	219,061.57	266,841.67
Unclassified	67,116.53	59,052.39	70,724.15	72,455.24
<i>Public service enterprises</i>	<i>256,659.41</i>	<i>186,586.72</i>	<i>233,739.49</i>	<i>304,732.39</i>
Electric light	—	—	—	—
Water	246,608.41	186,586.72	233,739.49	304,732.39
All other	10,051.00	—	—	—
<i>Cemeteries</i>	<i>70,484.97</i>	<i>—</i>	<i>94,785.46</i>	<i>44,240.11</i>
<i>Administration of trust funds</i>	<i>2,505.29</i>	<i>3,173.93</i>	<i>3,188.50</i>	<i>3,097.38</i>
Interest	117,691.24	159,337.06	101,795.67	83,078.67
<i>Loans, general purposes</i>	<i>94,979.99</i>	<i>84,231.94</i>	<i>96,009.42</i>	<i>74,576.17</i>
<i>Loans, public service enterprises</i>	<i>22,711.25</i>	<i>75,105.12</i>	<i>5,786.25</i>	<i>8,502.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	25,719.64	39,249.47	219,936.34	46,073.15
<i>Departmental</i>	<i>24,733.57</i>	<i>39,249.47</i>	<i>210,910.02</i>	<i>37,947.21</i>
General government	477.00	367.53	—	—
Protection of persons and property	2,792.61	1,580.02	4,100.50	2,530.68
Health and sanitation	90.00	8,639.84	69,000.79	27,141.94
Highways	7,346.11	1,850.00	128,808.73	—
Charities	1,871.00	900.00	—	—
Schools	12,001.85	1,318.03	9,000.00	2,200.00
Libraries	—	1,655.30	—	—
Recreation	—	22,089.44	—	6,074.59
Unclassified	155.00	849.31	—	—
<i>Public service enterprises</i>	<i>620.00</i>	<i>—</i>	<i>489.59</i>	<i>8,125.94</i>
Electric light	—	—	—	—
Water	620.00	—	489.59	8,125.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>366.07</i>	<i>—</i>	<i>8,536.73</i>	<i>—</i>
Municipal indebtedness	2,833,925.57	3,300,077.62	3,457,994.70	3,012,130.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>768,000.00</i>	<i>900,077.62</i>	<i>607,994.70</i>	<i>762,130.65</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,900,000.00</i>	<i>2,400,000.00</i>	<i>2,850,000.00</i>	<i>2,250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>165,925.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	266,277.50	14,950.04	82,000.19	16,289.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>266,277.50</i>	<i>14,950.04</i>	<i>82,000.19</i>	<i>16,289.00</i>
Refunds	5,256.25	79,278.97	28,511.41	90,561.77
Agency, trust, and investment	1,722,328.53	863,895.08	1,332,662.33	1,096,889.69
<i>Taxes and licenses for State</i>	<i>126,956.00</i>	<i>117,340.00</i>	<i>148,104.00</i>	<i>108,324.00</i>
<i>Taxes for county</i>	<i>234,856.36</i>	<i>146,153.42</i>	<i>241,455.65</i>	<i>184,969.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,352,306.57</i>	<i>595,189.26</i>	<i>937,611.68</i>	<i>849,035.98</i>
<i>All other</i>	<i>8,209.60</i>	<i>5,212.40</i>	<i>5,493.00</i>	<i>4,559.60</i>
RECAPITULATION.				
Maintenance and interest	\$6,763,825.16	\$5,758,685.36	\$6,564,773.10	\$6,309,455.11
Permanent debt (except from sinking funds)	768,000.00	900,077.62	607,994.70	762,130.65
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,719.64	39,249.47	219,936.34	46,073.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,065,925.57	2,400,000.00	2,850,000.00	2,250,000.00
Transfers (except to sinking funds) and refunds	271,533.75	94,229.01	110,511.60	106,850.77
Agency, trust, and investment	1,722,328.53	863,895.08	1,332,662.33	1,096,889.09
Total payments	\$11,617,332.65	\$10,056,136.54	\$11,685,878.07	\$10,571,398.77
<i>Balance on hand, including funds</i>	<i>988,960.99</i>	<i>676,417.28</i>	<i>1,652,038.70</i>	<i>411,988.92</i>
GRAND TOTAL	\$12,606,293.64	\$10,732,553.82	\$13,337,916.77	\$10,983,387.69

TABLE I. — *Summary of Financial Transactions. Cities*

	Lawrence POPULATION 85,603	Quincy POPULATION 82,084	Newton POPULATION 77,257	Medford POPULATION 67,071
RECEIPTS.				
REVENUE.	\$5,212,684.64	\$6,492,840.45	\$6,595,224.07	\$4,422,325.83
General	4,434,249.01	5,010,942.70	5,539,200.33	3,686,565.10
Taxes	3,850,850.70	4,446,113.60	5,068,454.88	3,339,061.36
Property, poll, and income	3,220,876.62	4,109,308.87	4,742,533.75	3,168,418.56
Corporation, bank, etc.	629,974.08	336,804.73	325,920.63	170,642.80
Licenses and permits	100,751.20	80,175.04	40,155.60	13,690.75
Fines and forfeits	4,079.62	5,131.94	5,930.60	1,916.00
Grants and gifts	478,467.49	454,053.98	422,598.44	331,896.99
For expenses	474,867.49	452,937.22	421,598.44	331,896.99
For outlays	3,600.00	1,116.76	1,000.00	—
All other	100.00	27,468.14	2,081.41	—
Commercial	778,435.63	1,481,897.75	1,056,023.74	735,760.73
Special assessments	4,026.22	15,268.54	77,221.15	10,634.60
To meet expenses	2,542.33	—	11,914.55	—
To meet outlays	1,483.89	15,268.54	65,306.60	10,634.60
Privileges	47,465.62	70,334.26	78,867.93	50,410.74
Departmental	407,419.52	883,662.48	475,840.25	355,962.67
General government	6,711.60	7,169.74	14,771.03	6,131.43
Protection of persons and property	4,805.05	1,884.84	2,549.13	449.59
Health and sanitation	18,094.66	38,506.14	1,704.59	11,239.01
Highways	265.14	976.76	3,55.33	354.72
Charities	351,240.06	799,227.63	246,728.12	277,261.54
Veterans' services	14,073.66	8,342.52	2,578.58	7,226.70
Schools	6,629.86	16,801.44	156,126.12	36,981.27
Libraries	808.22	5,184.25	13,955.66	3,602.81
Recreation	1,831.85	296.00	2,234.31	—
Unclassified	2,959.42	5,173.16	17,637.38	12,715.60
Public service enterprises	294,869.14	487,018.17	394,810.24	252,745.64
Electric light	—	—	—	—
Water	294,869.14	437,018.17	394,792.24	252,745.64
All other	—	—	18.00	—
Cemeteries	12,341.75	48,408.89	—	45,454.42
Interest	11,713.38	27,310.41	20,284.17	20,552.66
On sinking funds	—	—	—	—
On trust and investment funds	232.85	14,262.15	12,868.83	2,672.39
All other	11,480.53	13,048.26	16,415.34	17,880.27
NON-REVENUE.	\$3,089,488.90	\$2,524,081.38	\$2,184,475.23	\$2,254,496.89
Offsets to outlays	20,066.00	—	21,816.09	38,819.20
Departmental	20,066.00	—	21,816.09	38,819.20
Public service enterprises	—	—	—	4,846.00
Cemeteries	—	—	—	—
Municipal indebtedness	2,075,486.10	1,251,147.50	619,570.03	1,300,000.00
Loans, general purposes	—	250,000.00	250,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,000,000.00	1,000,000.00	—	1,300,000.00
Unpaid warrants or orders, current year	75,486.10	—	368,882.53	—
Premiums	—	1,147.50	687.50	—
Transfers	2,163.82	215,681.80	5,052.68	116,154.74
From sinking funds	—	—	—	—
All other	2,163.82	215,681.80	5,052.68	116,154.74
Refunds	10,392.66	12,364.74	21,780.97	25,639.14
Agency, trust, and investment	981,380.32	1,044,887.34	1,516,255.46	773,883.81
Taxes and licenses for State	104,032.00	138,080.00	175,848.00	88,206.00
Taxes for county	169,605.34	147,511.53	219,103.04	109,890.43
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	704,162.38	748,650.86	1,113,389.22	571,360.92
All other	3,680.60	10,644.95	7,915.20	4,426.46
RECAPITULATION.				
Revenue and offsets to outlays	\$5,232,750.64	\$6,492,840.45	\$6,617,040.16	\$4,461,145.03
Premiums	—	1,147.50	687.50	—
Municipal indebtedness	2,075,486.10	1,250,000.00	618,882.53	1,300,000.00
Transfers and refunds	12,556.48	228,046.54	26,833.65	141,793.88
Agency, trust, and investment	981,380.32	1,044,887.34	1,516,255.46	773,883.81
Total receipts	\$8,302,173.54	\$9,016,921.83	\$8,779,699.30	\$6,676,822.72
Balance on hand, including funds	1,240,862.18	1,027,313.20	2,438,279.68	574,471.54
GRAND TOTAL	\$9,543,035.72	\$10,044,235.03	\$11,217,978.98	\$7,251,294.06

Graded According to Population of 1945 — Continued.

PAYMENTS.	Lawrence POPULATION 85,603	Quincy POPULATION 82,084	Newton POPULATION 77,257	Medford POPULATION 67,071
Maintenance	\$4,681,539.62	\$5,479,044.08	\$5,661,727.24	\$3,680,619.77
<i>Departmental</i>	<i>4,414,516.41</i>	<i>5,241,723.72</i>	<i>5,406,731.71</i>	<i>3,514,874.75</i>
General government	176,933.26	217,424.74	228,470.03	203,056.79
Protection of persons and property	733,510.75	791,759.27	744,632.10	565,976.73
Health and sanitation	432,995.58	545,950.68	480,492.85	282,787.78
Highways	355,355.49	438,403.48	876,630.00	277,590.56
Charities	1,021,663.56	1,471,129.10	593,142.03	630,469.53
Veterans' services	47,707.10	48,025.76	18,655.23	27,712.13
Schools	1,267,484.48	1,386,770.36	1,952,949.60	1,246,872.85
Libraries	57,332.22	102,617.51	126,798.53	57,349.99
Recreation	89,653.61	91,085.11	154,116.17	73,818.63
Pensions	174,239.02	124,537.74	188,711.72	97,238.48
Unclassified	57,141.34	24,019.97	42,133.45	52,001.28
<i>Public service enterprises</i>	<i>234,621.23</i>	<i>167,156.59</i>	<i>250,821.27</i>	<i>109,893.74</i>
Electric light	—	—	—	—
Water	234,621.23	167,156.59	250,821.27	109,893.74
All other	—	—	—	—
<i>Cemeteries</i>	<i>30,604.82</i>	<i>65,979.17</i>	—	<i>53,602.41</i>
<i>Administration of trust funds</i>	<i>1,797.16</i>	<i>4,184.60</i>	<i>4,174.26</i>	<i>2,248.87</i>
Interest	43,668.19	108,769.21	136,906.83	162,619.65
<i>Loans, general purposes</i>	<i>36,963.19</i>	<i>55,975.14</i>	<i>114,901.74</i>	<i>60,924.82</i>
<i>Loans, public service enterprises</i>	<i>6,645.00</i>	<i>52,794.07</i>	<i>16,005.09</i>	<i>41,157.33</i>
<i>Loans, cemeteries</i>	—	—	—	<i>537.50</i>
Outlays	60,972.76	274,127.94	467,697.93	140,911.97
<i>Departmental</i>	<i>46,207.13</i>	<i>257,010.29</i>	<i>466,339.28</i>	<i>103,319.47</i>
General government	1,399.90	1,995.00	—	—
Protection of persons and property	4,431.96	18,160.38	25,960.81	6,191.97
Health and sanitation	2,830.00	59,621.34	59,180.10	27,209.49
Highways	9,698.15	166,007.23	305,884.67	20,037.36
Charities	1,794.73	6,836.14	—	—
Schools	3,697.84	1,400.00	57,155.00	—
Libraries	112.50	220.00	—	1,500.00
Recreation	—	2,770.20	7,114.34	48,380.65
Unclassified	22,242.05	—	1,044.36	—
<i>Public service enterprises</i>	<i>14,765.63</i>	<i>16,135.11</i>	<i>11,358.65</i>	<i>36,231.61</i>
Electric light	—	—	—	—
Water	14,765.63	16,135.11	11,358.65	36,231.61
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>982.54</i>	—	<i>1,360.89</i>
Municipal indebtedness	2,865,039.13	1,605,770.09	867,592.32	1,892,334.67
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>293,000.00</i>	<i>605,331.29</i>	<i>611,109.95</i>	<i>592,334.67</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,500,000.00</i>	<i>1,000,000.00</i>	—	<i>1,300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>72,039.13</i>	<i>438.80</i>	<i>256,482.37</i>	—
Transfers	2,163.82	215,681.80	5,052.68	116,154.74
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,163.82</i>	<i>215,681.80</i>	<i>5,052.68</i>	<i>116,154.74</i>
Refunds	10,392.66	12,364.74	21,780.97	25,639.14
Agency, trust, and investment	1,003,551.43	1,246,242.62	1,541,758.98	865,658.53
<i>Taxes and licenses for State</i>	<i>104,032.00</i>	<i>138,080.00</i>	<i>175,848.00</i>	<i>88,906.00</i>
<i>Taxes for county</i>	<i>169,505.84</i>	<i>147,511.53</i>	<i>219,103.04</i>	<i>109,890.43</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>726,333.49</i>	<i>949,800.19</i>	<i>1,138,825.54</i>	<i>663,109.84</i>
<i>All other</i>	<i>3,680.60</i>	<i>10,850.90</i>	<i>7,982.40</i>	<i>4,452.26</i>
RECAPITULATION.				
Maintenance and interest	\$4,725,147.81	\$5,587,813.29	\$5,792,634.07	\$3,783,239.42
Permanent debt (except from sinking funds)	293,000.00	605,331.29	611,109.95	592,334.67
Sinking fund requirements from revenue	—	—	—	—
Outlays	60,972.76	274,127.94	467,697.93	140,911.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,572,039.13	1,000,438.80	256,482.37	1,300,000.00
Transfers (except to sinking funds) and refunds	12,556.48	228,046.54	26,833.65	141,793.88
Agency, trust, and investment	1,003,551.43	1,246,242.62	1,541,758.98	865,658.53
Total payments	\$8,667,267.61	\$8,942,600.48	\$8,696,516.95	\$6,823,938.47
Balance on hand, including funds	875,768.11	1,102,234.55	2,521,462.03	427,355.59
GRAND TOTAL	\$9,543,035.72	\$10,044,235.03	\$11,217,978.98	\$7,251,294.06

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Brockton POPULATION 65,202	Malden POPULATION 59,567	Holyoke POPULATION 53,775	Pittsfield POPULATION 53,560
REVENUE.	\$5,022,785.74	\$4,248,821.70	\$5,561,017.56	\$3,350,306.05
General	3,800,845.81	3,473,784.83	3,243,827.67	2,773,805.70
<i>Taxes</i>	3,143,015.88	3,083,880.07	2,682,138.58	2,357,373.24
Property, poll, and income	2,939,659.03	2,914,319.65	2,227,753.80	2,122,735.64
Corporation, bank, etc.	203,356.85	169,560.42	454,384.78	234,637.60
<i>Licenses and permits</i>	62,065.17	45,072.75	73,785.88	81,675.88
<i>Fines and forfeits</i>	8,707.10	3,844.70	1,843.92	9,245.33
<i>Grants and gifts</i>	586,982.66	340,862.31	464,509.29	318,439.99
For expenses	586,982.66	340,862.31	464,509.29	318,439.99
For outlays	—	—	—	—
All other	75.00	125.00	21,550.00	7,071.26
Commercial	1,221,939.93	775,036.87	2,317,189.89	576,500.35
<i>Special assessments</i>	7,394.60	23,781.10	—	5,666.40
To meet expenses	1,000.26	10,966.33	—	4,463.47
To meet outlays	6,394.34	12,814.77	—	1,202.93
<i>Privileges</i>	51,176.14	33,824.66	36,058.04	37,732.84
<i>Departmental</i>	847,155.02	1,383,758.79	389,470.67	313,552.64
General government	7,490.27	4,503.81	7,724.27	5,692.16
Protection of persons and property	1,697.77	2,076.70	2,098.94	1,149.14
Health and sanitation	210,774.51	17,672.34	3,655.05	6,428.44
Highways	730.47	1,865.99	3,085.10	936.33
Charities	585,562.77	335,000.70	274,709.62	256,114.61
Veterans' services	11,558.99	10,637.40	12,564.05	11,513.28
Schools	6,942.94	7,280.98	75,283.54	20,413.98
Libraries	2,213.89	4,315.25	—	—
Recreation	14,178.88	—	726.34	1,488.68
Unclassified	6,004.53	1,405.62	9,623.76	9,816.02
<i>Public service enterprises</i>	274,569.31	276,322.50	1,862,041.83	216,596.56
Electric light	—	—	1,647,177.73	—
Water	274,569.31	276,322.50	214,864.10	216,596.56
All other	—	—	—	—
<i>Cemeteries</i>	26,534.76	23,648.72	—	—
<i>Interest</i>	15,110.10	33,701.10	29,619.35	2,951.91
On sinking funds	—	429.30	—	—
On trust and investment funds	4,902.69	20,118.63	26,308.45	—
All other	10,207.41	13,153.17	3,310.90	2,951.91
NON-REVENUE.	\$3,351,561.45	\$2,010,466.87	\$2,156,958.46	\$1,636,111.23
Offsets to outlays	124,293.20	520.57	15,706.33	2,120.00
<i>Departmental</i>	116,391.02	520.57	15,706.33	2,120.00
<i>Public service enterprises</i>	7,902.18	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,230,000.00	1,250,000.00	1,072,135.78	930,000.00
<i>Loans, general purposes</i>	—	—	62,000.00	280,600.00
<i>Loans, public service enterprises</i>	30,000.00	—	—	450,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,200,000.00	1,250,000.00	1,010,000.00	200,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	135.78	—
<i>Premiums</i>	—	—	—	—
Transfers	44,247.89	43,088.95	79,751.27	101,500.00
<i>From sinking funds</i>	—	10,000.00	—	—
All other	44,247.89	33,088.95	79,751.27	101,500.00
Refunds	190,844.41	31,024.47	16,226.36	18,326.96
Agency, trust, and investment	762,175.95	685,832.88	979,138.72	584,164.27
<i>Taxes and licenses for State</i>	77,316.00	78,754.00	89,402.00	69,614.00
<i>Taxes for county</i>	144,117.29	98,113.43	120,788.42	118,912.92
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	534,228.86	504,561.94	765,214.29	388,387.95
All other	6,513.80	4,403.51	3,734.01	7,249.40
RECAPITULATION.				
Revenue and offsets to outlays	\$5,147,078.94	\$4,249,342.27	\$5,576,723.89	\$3,352,426.05
Premiums	—	—	135.78	—
Municipal indebtedness	2,230,000.00	1,250,000.00	1,072,000.00	930,000.00
Transfers and refunds	235,092.30	74,113.42	89,977.63	119,826.96
Agency, trust, and investment	762,175.95	685,832.88	979,138.72	584,164.27
Total receipts	\$8,374,347.19	\$6,259,288.57	\$7,717,976.62	\$4,986,417.28
Balance on hand, including funds	767,909.69	516,693.68	459,931.75	1,119,158.48
GRAND TOTAL	\$9,142,256.88	\$6,775,982.25	\$8,177,907.77	\$6,105,575.76

¹ Includes \$15 from administration of trust funds.² Includes \$462,243.17 from gas.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Brockton POPULATION 65,202	Malden POPULATION 59,567	Holyoke POPULATION 53,775	Pittsfield POPULATION 53,560
Maintenance	\$4,526,084.06	\$3,494,648.98	\$4,895,172.11	\$2,876,750.28
<i>Departmental</i>	<i>4,357,736.68</i>	<i>3,327,790.37</i>	<i>3,446,865.56</i>	<i>2,796,679.32</i>
General government	212,534.23	144,686.82	187,633.94	146,068.21
Protection of persons and property	609,649.84	588,347.01	667,192.56	327,609.91
Health and sanitation	377,754.93	336,902.61	224,827.21	172,278.05
Highways	267,491.28	234,874.88	153,863.78	236,914.69
Charities	1,409,310.84	778,579.31	682,862.08	678,912.37
Veterans' services	66,197.74	49,379.96	45,717.70	54,634.10
Schools	1,016,160.99	887,909.27	1,027,334.78	918,674.24
Libraries	62,683.88	57,692.42	46,624.12	55,000.00
Recreation	73,903.74	72,103.22	73,130.36	60,337.76
Pensions	208,558.85	132,623.63	165,034.24	61,090.74
Unclassified	53,490.86	44,691.24	172,644.79	85,159.25
<i>Public service enterprises</i>	<i>138,727.58</i>	<i>112,130.39</i>	<i>1,446,486.55</i>	<i>79,360.18</i>
Electric light	—	—	1,302,176.41	—
Water	138,727.58	112,130.39	144,310.14	79,360.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>27,278.11</i>	<i>53,000.13</i>	—	—
<i>Administration of trust funds</i>	<i>2,341.69</i>	<i>1,728.09</i>	<i>1,820.00</i>	<i>710.78</i>
Interest	52,832.71	96,677.54	28,618.72	16,247.50
<i>Loans, general purposes</i>	<i>39,120.21</i>	<i>61,145.18</i>	<i>16,621.22</i>	<i>13,772.50</i>
<i>Loans, public service enterprises</i>	<i>13,712.50</i>	<i>35,532.36</i>	<i>11,997.50</i>	<i>2,475.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	175,430.29	65,888.42	179,598.56	113,816.89
<i>Departmental</i>	<i>129,380.11</i>	<i>56,822.75</i>	<i>75,284.80</i>	<i>106,454.67</i>
General government	1,194.50	—	—	14,316.00
Protection of persons and property	—	2,419.62	9,295.00	—
Health and sanitation	45,125.95	6,164.03	34,267.50	10,735.80
Highways	46,994.52	37,112.29	14,365.41	4,944.05
Charities	—	—	2,426.26	—
Schools	34,070.99	—	6,786.45	1,500.00
Libraries	1,994.15	11,025.31	—	10,000.00
Recreation	—	101.50	8,144.18	11,187.00
Unclassified	—	—	—	53,771.82
<i>Public service enterprises</i>	<i>46,050.18</i>	<i>8,578.12</i>	<i>104,313.76</i>	<i>7,362.22</i>
Electric light	—	—	296,969.28	—
Water	46,050.18	8,578.12	7,344.48	7,362.22
All other	—	—	—	—
<i>Cemeteries</i>	—	487.55	—	—
Municipal indebtedness	2,762,000.00	1,750,952.05	1,210,286.74	324,000.00
<i>From sinking funds</i>	—	10,000.00	—	—
<i>From revenue and other sources</i>	<i>2,462,000.00</i>	<i>490,952.05</i>	<i>200,286.74</i>	<i>124,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,300,000.00</i>	<i>1,250,000.00</i>	<i>1,010,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	44,247.89	43,088.95	79,751.27	101,500.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>44,247.89</i>	<i>43,088.95</i>	<i>79,751.27</i>	<i>101,500.00</i>
Refunds	190,844.41	31,024.47	10,226.36	18,326.96
Agency, trust, and investment	758,346.89	692,280.42	880,475.53	686,151.71
<i>Taxes and licenses for State</i>	<i>77,516.00</i>	<i>78,754.00</i>	<i>89,402.00</i>	<i>69,614.00</i>
<i>Taxes for county</i>	<i>144,117.29</i>	<i>98,113.43</i>	<i>120,788.42</i>	<i>118,912.92</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>530,392.00</i>	<i>511,009.48</i>	<i>666,518.30</i>	<i>490,375.39</i>
<i>All other</i>	<i>6,521.60</i>	<i>4,403.51</i>	<i>3,766.81</i>	<i>7,249.40</i>
RECAPITULATION.				
Maintenance and interest	\$4,578,916.77	\$3,591,326.52	\$4,923,790.83	\$2,892,997.78
Permanent debt (except from sinking funds)	2,462,000.00	490,952.05	200,286.74	124,000.00
Sinking fund requirements from revenue	—	10,000.00	—	—
Outlays	175,430.29	65,888.42	179,598.56	113,816.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,300,000.00	1,250,000.00	1,010,000.00	200,000.00
Transfers (except to sinking funds) and refunds	235,092.30	74,113.42	89,977.63	119,826.96
Agency, trust, and investment	758,346.89	692,280.42	880,475.53	686,151.71
Total payments	\$8,509,786.25	\$6,174,560.83	\$7,284,129.29	\$4,136,793.34
<i>Balance on hand, including funds</i>	<i>632,470.63</i>	<i>601,421.42</i>	<i>893,773.48</i>	<i>1,968,782.42</i>
GRAND TOTAL	\$9,142,256.88	\$6,775,982.25	\$8,177,907.77	\$6,105,575.76

¹ Includes \$434,801.42 for gas.² Includes \$61,004.11 for gas.³ Includes \$4,000 paid from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Everett POPULATION 48,553	Haverhill POPULATION 46,162	Chicopee POPULATION 44,626	Fitchburg POPULATION 43,770
REVENUE.	\$3,795,653.91	\$3,679,997.60	\$3,174,607.87	\$3,240,163.24
General	3,099,829.25	2,733,621.70	2,064,207.98	2,338,870.68
Taxes	2,750,297.76	2,194,018.27	1,830,008.36	2,059,439.17
Property, poll, and income	2,481,005.73	2,057,356.81	1,587,249.55	1,854,895.40
Corporation, bank, etc.	273,292.03	136,661.46	242,058.81	204,543.77
Licenses and permits	37,533.04	45,715.00	30,733.00	43,276.25
Fines and forfeits	3,363.29	1,836.23	4,270.25	3,259.30
Grants and gifts	295,960.16	464,587.87	193,239.25	232,855.96
For expenses	295,960.16	464,587.87	189,710.37	232,555.96
For outlays	—	—	8,528.88	300.00
All other	3,675.00	27,464.33	957.12	—
Commercial	695,824.66	946,375.90	1,110,399.89	901,292.56
Special assessments	455.40	1,036.64	3,346.10	3,735.33
To meet expenses	455.40	1,036.64	—	—
To meet outlays	—	—	3,346.10	3,735.33
Privileges	29,012.44	49,071.16	29,792.63	34,065.76
Departmental	298,034.93	695,653.81	146,472.93	679,588.73
General government	3,923.65	4,928.49	5,672.25	4,058.73
Protection of persons and property	1,225.52	1,345.50	481.67	1,608.94
Health and sanitation	4,887.51	11,934.66	650.00	9,161.35
Highways	1,608.20	1,214.91	—	22,082.93
Charities	233,681.54	641,077.40	103,589.64	574,738.95
Veterans' services	6,577.57	6,574.55	14,928.20	8,742.77
Schools	14,936.19	22,128.80	18,538.11	55,545.50
Libraries	1,971.70	2,996.61	1,480.36	1,333.73
Recreation	25,903.38	121.33	—	—
Unclassified	3,319.67	3,331.56	1,132.70	2,315.83
Public service enterprises	340,197.55	177,418.01	917,148.40	154,379.43
Electric light	—	—	642,188.63	—
Water	340,197.55	177,418.01	274,959.77	154,379.43
All other	—	—	—	—
Cemeteries	17,727.33	62.75	3,824.93	14,555.51
Interest	10,397.01	23,133.53	9,814.90	14,967.80
On sinking funds	—	—	—	—
On trust and investment funds	6,746.40	13,132.81	2,601.14	8,240.25
All other	3,650.61	10,000.72	7,213.76	6,727.55
NON-REVENUE.	\$1,601,658.52	\$1,758,479.75	\$961,611.68	\$918,187.41
Offsets to outlays	5,128.55	1,970.00	6,251.98	1,609.00
Departmental	5,128.55	1,970.00	6,251.98	1,609.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	900,000.00	1,200,000.00	500,000.00	500,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	900,000.00	1,200,000.00	500,000.00	500,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	107,838.28	36,900.18	4,246.22	10,302.62
From sinking funds	—	—	—	—
All other	107,838.28	36,900.18	4,246.22	10,302.62
Refunds	19,120.66	26,522.65	6,861.23	15,567.89
Agency, trust, and investment	569,571.03	493,086.92	444,252.25	390,707.90
Taxes and licenses for State	81,436.00	54,196.00	45,124.00	55,828.00
Taxes for county	101,417.77	83,355.63	60,945.74	96,397.26
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	384,204.71	344,940.89	333,495.76	235,798.84
All other	2,512.55	5,594.40	4,686.75	2,683.80
RECAPITULATION.				
Revenue and offsets to outlays	\$3,800,782.46	\$3,681,967.60	\$3,180,859.85	\$3,241,772.24
Premiums	—	—	—	—
Municipal indebtedness	900,000.00	1,200,000.00	500,000.00	500,000.00
Transfers and refunds	126,958.94	63,422.83	11,107.45	25,870.51
Agency, trust, and investment	569,571.03	493,086.92	444,252.25	390,707.90
Total receipts	\$5,397,312.43	\$5,438,477.35	\$4,136,219.55	\$4,158,350.65
Balance on hand, including funds	547,168.57	604,926.25	664,859.26	394,892.76
GRAND TOTAL	\$5,944,481.00	\$6,043,403.60	\$4,801,078.81	\$4,553,243.41

Graded According to Population of 1945 — Continued.

PAYMENTS.	Everett POPULATION 48,553	Haverhill POPULATION 46,162	Chicopee POPULATION 44,626	Fitchburg POPULATION 43,770
Maintenance	\$3,170,377.63	\$3,316,310.90	\$2,754,795.79	\$2,955,967.60
<i>Departmental</i>	<i>3,030,194.11</i>	<i>3,178,254.76</i>	<i>2,056,719.40</i>	<i>2,824,195.70</i>
General government	152,022.62	120,669.22	157,325.79	129,666.08
Protection of persons and property	535,521.50	413,636.65	390,685.73	347,932.56
Health and sanitation	202,952.51	133,764.35	133,996.79	168,624.02
Highways	150,814.14	206,070.24	175,665.32	311,962.11
Charities	640,698.99	1,290,977.48	321,537.26	980,428.17
Veterans' services	36,089.58	42,706.71	56,575.94	22,164.24
Schools	969,287.46	746,045.26	672,228.85	678,286.20
Libraries	51,646.34	39,203.59	26,150.57	41,788.06
Recreation	102,084.59	33,703.78	30,875.95	40,709.48
Pensions	96,944.78	104,296.85	72,510.70	87,745.76
Unclassified	92,131.60	47,180.63	19,166.50	14,889.02
<i>Public service enterprises</i>	<i>106,733.82</i>	<i>135,301.15</i>	<i>685,393.79</i>	<i>82,308.90</i>
Electric light	—	—	508,298.56	—
Water	106,733.82	135,192.70	177,095.23	82,308.90
All other	—	108.45	—	—
<i>Cemeteries</i>	<i>32,218.83</i>	<i>1,140.00</i>	<i>11,423.84</i>	<i>48,112.95</i>
<i>Administration of trust funds</i>	<i>1,230.87</i>	<i>1,614.99</i>	<i>1,358.76</i>	<i>1,350.05</i>
Interest	79,925.17	22,376.52	18,932.70	21,115.30
<i>Loans, general purposes</i>	<i>31,059.29</i>	<i>20,366.52</i>	<i>12,202.70</i>	<i>18,515.30</i>
<i>Loans, public service enterprises</i>	<i>48,865.88</i>	<i>2,010.00</i>	<i>6,730.00</i>	<i>2,600.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	95,145.59	18,757.75	125,034.56	137,051.49
<i>Departmental</i>	<i>92,930.14</i>	<i>1,793.09</i>	<i>68,325.69</i>	<i>107,156.96</i>
General government	—	—	—	3,401.32
Protection of persons and property	—	1,052.56	—	—
Health and sanitation	—	—	—	23,948.03
Highways	23,403.28	—	68,497.99	75,064.81
Charities	63,946.31	740.53	—	300.00
Schools	4,290.55	—	—	1,310.10
Libraries	1,290.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	327.70	3,132.70
<i>Public service enterprises</i>	<i>2,215.45</i>	<i>16,964.66</i>	<i>56,208.87</i>	<i>29,894.53</i>
Electric light	—	—	18,809.31	—
Water	2,215.45	16,964.66	37,399.56	29,894.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,230,829.28	1,444,000.00	712,891.75	717,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>330,829.28</i>	<i>244,000.00</i>	<i>212,891.75</i>	<i>217,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>1,200,000.00</i>	<i>500,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	107,838.28	36,900.18	4,246.22	10,302.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>107,838.28</i>	<i>36,900.18</i>	<i>4,246.22</i>	<i>10,302.62</i>
Refunds	19,120.66	26,522.65	6,861.23	15,567.89
Agency, trust, and investment	667,061.39	470,800.61	435,959.37	380,578.73
<i>Taxes and licenses for State</i>	<i>81,436.00</i>	<i>54,196.00</i>	<i>45,124.00</i>	<i>55,828.00</i>
<i>Taxes for county</i>	<i>101,417.77</i>	<i>88,355.63</i>	<i>60,945.74</i>	<i>96,397.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>481,672.78</i>	<i>322,654.58</i>	<i>325,141.68</i>	<i>225,589.27</i>
<i>All other</i>	<i>2,534.75</i>	<i>5,594.40</i>	<i>4,747.95</i>	<i>2,764.20</i>
RECAPITULATION.				
Maintenance and interest	\$3,250,302.80	\$3,338,687.42	\$2,773,728.49	\$2,977,082.90
Permanent debt (except from sinking funds)	330,829.28	244,000.00	212,891.75	217,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	95,145.59	18,757.75	125,034.56	137,051.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	900,000.00	1,200,000.00	500,000.00	500,000.00
Transfers (except to sinking funds) and refunds	126,958.94	63,422.83	11,107.45	25,870.51
Agency, trust, and investment	667,061.30	470,800.61	435,959.37	380,578.73
Total payments	\$5,370,297.91	\$5,335,668.61	\$4,058,721.62	\$4,238,083.63
<i>Balance on hand, including funds</i>	<i>574,183.09</i>	<i>707,734.99</i>	<i>742,357.19</i>	<i>315,159.78</i>
GRAND TOTAL	\$5,944,481.00	\$6,043,403.60	\$4,801,078.81	\$4,553,243.41

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Waltham POPULATION 43,577	Salem POPULATION 42,833	Cheisea POPULATION 39,940	Taunton POPULATION 38,612
REVENUE.	\$2,994,971.93	\$3,180,737.37	\$3,168,728.31	\$3,457,861.24
General	2,472,604.91	2,573,715.35	2,655,803.13	1,822,729.54
<i>Taxes</i>	<i>2,185,791.91</i>	<i>2,257,074.12</i>	<i>2,359,814.57</i>	<i>1,569,660.97</i>
Property, poll, and income	1,919,311.12	2,012,864.42	2,209,074.43	1,381,771.54
Corporation, bank, etc.	266,480.79	244,209.70	150,740.14	187,889.43
<i>Licenses and permits</i>	<i>45,867.00</i>	<i>48,079.15</i>	<i>52,675.82</i>	<i>35,378.50</i>
<i>Fines and forfeits</i>	<i>3,330.13</i>	<i>2,087.56</i>	<i>4,088.10</i>	<i>1,667.86</i>
<i>Grants and gifts</i>	<i>231,952.14</i>	<i>264,502.52</i>	<i>204,597.45</i>	<i>209,842.45</i>
For expenses	231,952.14	263,502.52	204,597.45	209,842.45
For outlays	—	1,000.00	—	—
All other	5,663.73	1,972.00	34,627.19	6,180.27
Commercial	522,367.02	607,022.02	512,925.18	1,635,131.70
<i>Special assessments</i>	<i>8,581.49</i>	<i>195.24</i>	<i>89.60</i>	<i>117.14</i>
To meet expenses	—	—	89.60	—
To meet outlays	8,381.49	195.24	—	117.14
<i>Privileges</i>	<i>31,148.67</i>	<i>26,079.18</i>	<i>26,471.15</i>	<i>35,230.11</i>
<i>Departmental</i>	<i>245,084.12</i>	<i>338,056.27</i>	<i>232,319.62</i>	<i>236,455.18</i>
General government	3,493.76	2,115.70	4,710.24	2,969.83
Protection of persons and property	1,198.72	1,521.23	1,996.52	1,259.01
Health and sanitation	26,636.20	23,309.17	682.12	25,628.39
Highways	6.00	445.00	—	160.35
Charities	195,481.43	221,723.13	206,940.85	187,408.93
Veterans' services	1,319.50	14,912.34	13,936.14	4,519.57
Schools	12,282.14	30,481.94	1,694.48	9,267.99
Libraries	2,785.40	1,047.70	1,126.67	748.62
Recreation	27.50	32,845.16	158.60	12.00
Unclassified	1,853.47	9,654.90	1,074.00	4,480.49
<i>Public service enterprises</i>	<i>210,029.87</i>	<i>213,522.71</i>	<i>193,592.86</i>	<i>1,340,928.84</i>
Electric light	—	—	—	1,172,666.21
Water	209,946.17	213,391.44	193,168.86	168,262.63
All other	83.70	131.27	424.00	—
<i>Cemeteries</i>	<i>13,488.38</i>	<i>7,233.98</i>	—	15,191.69
<i>Interest</i>	<i>14,234.49</i>	<i>21,934.64</i>	<i>60,451.95</i>	<i>7,208.74</i>
On sinking funds	—	—	13,258.00	—
On trust and investment funds	9,170.50	12,298.89	331.97	1,887.07
All other	5,063.99	9,635.75	46,861.98	5,321.67
NON-REVENUE.	\$1,302,015.69	\$1,893,907.28	\$2,042,843.02	\$967,544.37
Offsets to outlays	5,286.24	7,365.02	14,053.20	41,857.98
<i>Departmental</i>	<i>525.00</i>	<i>7,365.02</i>	<i>14,053.20</i>	<i>36,692.63</i>
<i>Public service enterprises</i>	<i>4,761.24</i>	—	—	5,165.35
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	600,000.00	1,400,758.00	1,742,480.84	410,000.00
<i>Loans, general purposes</i>	—	200,000.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	10,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	371,000.00	—
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>1,200,000.00</i>	<i>1,300,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	71,480.84	—
<i>Premiums</i>	—	758.00	—	—
Transfers	22,476.01	3,339.70	14,437.50	12,738.12
<i>From sinking funds</i>	—	—	—	—
All other	22,476.01	3,339.70	14,437.50	12,738.12
Refunds	8,052.75	10,880.44	31,629.70	11,822.94
Agency, trust, and investment	666,200.69	471,564.12	240,241.78	491,125.33
<i>Taxes and licenses for State</i>	<i>59,772.00</i>	<i>62,356.00</i>	<i>47,872.00</i>	<i>39,508.00</i>
<i>Taxes for county</i>	<i>74,474.70</i>	<i>101,658.86</i>	—	<i>73,085.99</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>528,733.39</i>	<i>306,091.86</i>	<i>192,175.86</i>	<i>373,773.89</i>
All other	3,220.60	1,457.40	193.92	4,757.45
RECAPITULATION.				
Revenue and offsets to outlays	\$3,000,258.17	\$3,188,102.39	\$3,182,781.51	\$3,499,719.22
Premiums	—	758.00	—	—
Municipal indebtedness	600,000.00	1,400,000.00	1,742,480.84	410,000.00
Transfers and refunds	30,528.76	14,220.14	46,067.20	24,561.06
Agency, trust, and investment	666,200.69	471,564.12	240,241.78	491,125.33
Total receipts	\$4,296,987.62	\$5,074,644.65	\$5,211,571.33	\$4,425,405.61
Balance on hand, including funds	512,368.17	305,097.67	460,487.38	404,210.93
GRAND TOTAL	\$4,809,355.79	\$5,379,742.32	\$5,672,058.71	\$4,829,625.54

Graded According to Population of 1945 — Continued.

PAYMENTS.	Waltham POPULATION 43,577	Salem POPULATION 42,833	Chelsea POPULATION 39,940	Taunton POPULATION 38,612
Maintenance	\$2,412,485.30	\$2,771,406.87	\$2,346,010.89	\$2,852,175.88
<i>Departmental</i>	<i>2,261,892.73</i>	<i>2,558,996.19</i>	<i>2,276,244.56</i>	<i>1,994,786.94</i>
General government	139,563.03	124,254.77	132,093.04	102,341.26
Protection of persons and property	304,854.69	427,299.16	430,710.12	322,106.36
Health and sanitation	235,975.14	209,013.33	146,022.54	138,457.00
Highways	180,792.48	238,019.78	112,483.40	140,229.43
Charities	497,350.20	559,646.51	558,916.39	508,277.36
Veterans' services	9,662.77	41,253.73	48,224.40	41,823.98
Schools	686,386.58	680,329.36	643,588.04	577,629.12
Libraries	48,856.27	42,415.82	29,430.70	31,771.12
Recreation	38,725.86	119,346.11	48,383.48	36,060.51
Pensions	87,670.66	84,917.39	87,464.25	71,463.05
Unclassified	32,055.05	32,500.23	38,928.20	24,597.75
<i>Public service enterprises</i>	<i>123,056.93</i>	<i>163,717.87</i>	<i>68,701.21</i>	<i>834,710.40</i>
Electric light	—	—	—	726,030.88
Water	123,056.93	163,817.21	68,701.21	108,679.52
All other	—	1,900.66	—	—
<i>Cemeteries</i>	<i>25,049.89</i>	<i>44,493.01</i>	—	20,763.61
<i>Administration of trust funds</i>	<i>2,485.75</i>	<i>2,199.80</i>	<i>1,065.12</i>	<i>1,914.93</i>
Interest	42,548.23	20,086.58	89,724.17	14,854.88
<i>Loans, general purposes</i>	<i>39,811.98</i>	<i>17,591.58</i>	<i>61,794.29</i>	<i>13,255.71</i>
<i>Loans, public service enterprises</i>	<i>2,736.25</i>	<i>2,495.00</i>	<i>27,929.88</i>	<i>1,599.17</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	78,880.85	167,273.65	14,866.10	155,934.45
<i>Departmental</i>	<i>40,751.94</i>	<i>157,363.66</i>	<i>13,921.10</i>	<i>22,832.11</i>
General government	1,531.16	4,836.15	942.80	659.24
Protection of persons and property	9,925.79	—	11,104.00	2,045.22
Health and sanitation	16,401.78	28,746.89	—	975.63
Highways	8,785.73	73,172.74	1,025.00	11,958.74
Charities	—	—	—	3,375.00
Schools	3,721.36	—	849.30	—
Libraries	—	—	—	—
Recreation	386.12	28,571.34	—	3,818.28
Unclassified	—	22,036.54	—	—
<i>Public service enterprises</i>	<i>31,095.92</i>	<i>8,284.30</i>	<i>945.00</i>	<i>131,973.23</i>
Electric light	—	—	—	123,624.35
Water	31,095.92	8,284.30	945.00	8,348.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,032.99</i>	<i>1,625.69</i>	—	1,129.11
Municipal indebtedness	901,237.64	1,457,151.59	2,450,384.39	592,300.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>301,237.64</i>	<i>193,100.00</i>	<i>404,169.25</i>	<i>192,300.00</i>
<i>Bonds refunded, current year</i>	—	—	371,000.00	—
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>1,200,000.00</i>	<i>1,600,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	—	64,051.59	75,215.14	—
Transfers	22,476.01	3,339.70	14,437.50	12,738.12
<i>To sinking funds from revenue</i>	—	—	13,000.00	—
<i>All other</i>	22,476.01	3,339.70	1,437.50	12,738.12
Refunds	8,052.75	10,880.44	31,629.70	11,822.94
Agency, trust, and investment	627,854.45	456,354.02	266,299.24	477,672.71
<i>Taxes and licenses for State</i>	<i>59,772.00</i>	<i>62,356.00</i>	<i>47,872.00</i>	<i>39,508.00</i>
<i>Taxes for county</i>	<i>74,474.70</i>	<i>101,658.86</i>	—	73,085.99
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>490,375.75</i>	<i>290,881.76</i>	<i>218,233.32</i>	<i>360,346.47</i>
<i>All other</i>	<i>3,232.00</i>	<i>1,457.40</i>	<i>193.92</i>	<i>4,732.25</i>
RECAPITULATION.				
Maintenance and interest	\$2,455,033.53	\$2,791,493.45	\$2,435,735.06	\$2,867,030.76
Permanent debt (except from sinking funds)	301,237.64	193,100.00	404,169.25	192,300.00
Sinking fund requirements from revenue	—	—	13,000.00	—
Outlays	78,880.85	167,273.65	14,866.10	155,934.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	371,000.00	—
Temporary loans	600,000.00	1,264,051.59	1,675,215.14	400,000.00
Transfers (except to sinking funds) and refunds	30,528.76	14,220.14	33,067.20	24,561.06
Agency, trust, and investment	627,854.45	456,354.02	266,299.24	477,672.71
Total payments	\$4,093,535.23	\$4,886,492.85	\$5,213,351.99	\$4,117,498.98
Balance on hand, including funds	715,820.56	493,249.47	468,706.72	712,126.56
GRAND TOTAL	\$4,809,355.79	\$5,379,742.32	\$5,672,058.71	\$4,829,625.54

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Revere POPULATION 35,687	Melrose POPULATION 27,971	Beverly POPULATION 26,814	Northampton POPULATION 24,977
REVENUE.	\$2,609,318.72	\$1,717,077.72	\$2,128,966.20	\$1,491,929.52
General	2,282,353.81	1,427,605.91	1,837,321.23	1,117,123.89
<i>Taxes</i>	2,070,145.14	1,308,861.47	1,644,422.57	926,247.93
Property, poll, and income	1,993,666.54	1,233,018.78	1,531,157.04	838,729.82
Corporation, bank, etc.	76,478.60	75,842.69	113,265.53	87,518.11
<i>Licenses and permits</i>	52,977.96	3,018.50	13,754.35	28,496.25
<i>Fines and forfeits</i>	1,302.10	222.25	590.20	4,006.62
<i>Grants and gifts</i>	157,418.61	114,900.34	171,650.61	157,310.34
For expenses	157,418.61	114,900.34	171,650.61	157,310.34
For outlays	—	—	—	—
All other	10.00	603.35	6,903.50	1,062.85
Commercial	326,964.91	289,471.81	291,644.97	374,805.63
<i>Special assessments</i>	—	12,594.57	4,507.63	2,388.84
To meet expenses	—	—	—	—
To meet outlays	—	12,594.57	4,507.63	2,388.84
<i>Privileges</i>	13,325.37	24,777.03	20,272.36	19,894.10
<i>Departmental</i>	157,587.70	141,087.64	170,214.67	158,678.42
General government	3,230.90	2,705.59	1,404.45	1,161.28
Protection of persons and property	353.31	743.91	1,214.68	635.05
Health and sanitation	1,196.91	16,775.76	4,402.86	12,496.20
Highways	245.80	13,133.02	463.60	1,578.40
Charities	144,115.03	87,586.88	145,613.03	81,813.69
Veterans' services	4,100.40	2,686.88	2,706.90	2,866.18
Schools	3,215.10	1,635.72	13,621.33	54,138.94
Libraries	588.00	1,621.11	362.82	1,119.85
Recreation	—	11,654.15	332.00	—
Unclassified	542.25	12,544.22	93.00	2,868.83
<i>Public service enterprises</i>	128,918.08	81,132.59	75,140.13	164,276.09
Electric light	—	—	—	—
Water	128,918.08	81,132.59	75,140.13	87,418.11
All other	—	—	—	76,857.98
<i>Cemeteries</i>	—	23,803.87	13,054.45	9,064.22
<i>Interest</i>	22,133.76	6,076.11	8,455.73	20,503.96
On sinking funds	—	—	—	—
On trust and investment funds	58.17	1,631.72	3,792.32	17,104.06
All other	22,075.59	4,444.39	4,663.41	3,399.90
NON-REVENUE.	\$2,406,095.95	\$889,024.85	\$1,452,724.17	\$598,878.74
Offsets to outlays	566.50	3,387.62	80.00	28,875.07
<i>Departmental</i>	566.50	3,387.62	80.00	28,875.07
<i>Public service enterprises</i>	—	—	—	300.00
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,129,261.10	404,477.03	1,100,000.00	150,000.00
<i>Loans, general purposes</i>	74,000.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	355,261.10	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,700,000.00	400,000.00	1,100,000.00	150,000.00
<i>Unpaid warrants or orders, current year</i>	—	4,477.03	—	—
<i>Premiums</i>	—	—	—	—
Transfers	550.00	58,457.22	7,613.96	8,410.35
<i>From sinking funds</i>	—	—	—	—
All other	550.00	58,457.22	7,613.96	8,410.35
Refunds	28,819.36	8,286.59	8,800.23	3,833.13
Agency, trust, and investment	246,898.99	414,416.39	336,229.98	407,760.19
<i>Taxes and licenses for State</i>	41,820.00	42,903.00	42,772.00	30,572.00
<i>Taxes for county</i>	—	53,462.50	69,731.11	73,206.48
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	205,078.99	314,855.56	220,489.01	283,794.88
All other	—	3,190.33	3,237.86	20,186.83
RECAPITULATION.				
Revenue and offsets to outlays	\$2,609,885.22	\$1,720,465.34	\$2,129,046.20	\$1,520,804.59
Premiums	—	—	—	—
Municipal indebtedness	2,129,261.10	404,477.03	1,100,000.00	150,000.00
Transfers and refunds	29,369.36	66,743.81	16,414.19	12,243.48
Agency, trust, and investment	246,898.99	414,416.39	336,229.98	407,760.19
Total receipts	\$5,015,414.67	\$2,606,102.57	\$3,581,690.37	\$2,690,808.26
Balance on hand, including funds	213,397.61	324,887.17	379,235.22	343,332.64
GRAND TOTAL	\$5,228,812.28	\$2,930,989.74	\$3,960,925.59	\$2,434,140.90

1 Includes \$12.00 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Revere POPULATION 35,687	Melrose POPULATION 27,971	Beverly POPULATION 26,814	Northampton POPULATION 24,977
Maintenance	\$2,035,175.42	\$1,460,309.97	\$1,833,090.66	\$1,411,046.70
<i>Departmental</i>	<i>1,975,126.38</i>	<i>1,390,493.19</i>	<i>1,756,323.37</i>	<i>1,284,366.49</i>
General government	134,493.44	98,279.64	82,695.13	71,749.15
Protection of persons and property	333,739.26	216,794.39	324,698.62	193,825.03
Health and sanitation	125,088.20	111,391.87	107,411.43	88,646.07
Highways	161,964.50	111,124.67	182,869.82	117,549.32
Charities	398,259.68	198,948.36	340,214.92	210,341.24
Veterans' services	17,200.00	14,107.79	12,673.12	26,401.75
Schools	688,614.59	478,669.02	549,257.26	476,341.66
Libraries	11,996.72	25,382.79	37,984.89	47,757.32
Recreation	15,707.98	58,250.63	29,851.40	12,397.00
Pensions	51,019.60	46,445.82	54,665.87	30,824.53
Unclassified	37,042.41	31,098.21	34,500.91	8,533.42
<i>Public service enterprises</i>	<i>59,475.20</i>	<i>41,803.94</i>	<i>56,811.44</i>	<i>109,793.44</i>
Electric light	—	—	—	—
Water	59,475.20	41,803.94	56,811.44	44,464.27
All other	—	—	—	65,269.17
<i>Cemeteries</i>	<i>—</i>	<i>27,438.88</i>	<i>19,281.23</i>	<i>15,563.72</i>
<i>Administration of trust funds</i>	<i>573.84</i>	<i>573.96</i>	<i>174.62</i>	<i>1,383.05</i>
Interest	51,627.46	25,138.83	9,021.89	8,769.96
<i>Loans, general purposes</i>	<i>32,361.19</i>	<i>10,663.11</i>	<i>9,021.89</i>	<i>7,964.96</i>
<i>Loans, public service enterprises</i>	<i>19,266.27</i>	<i>14,473.72</i>	<i>—</i>	<i>805.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,439.41	47,129.15	65,874.18	82,538.27
<i>Departmental</i>	<i>29,439.41</i>	<i>39,672.46</i>	<i>52,337.17</i>	<i>53,753.96</i>
General government	—	3,018.56	189.00	—
Protection of persons and property	—	3,392.73	2,663.50	872.22
Health and sanitation	—	7,700.78	36,069.46	4,463.60
Highways	2,031.61	9,619.52	9,724.06	15,482.44
Charities	—	—	—	—
Schools	27,407.80	—	284.60	15,319.58
Libraries	—	—	—	—
Recreation	—	8,911.48	1,772.14	17,616.12
Unclassified	—	7,029.39	1,634.41	—
<i>Public service enterprises</i>	<i>1,000.00</i>	<i>7,456.69</i>	<i>7,935.52</i>	<i>28,784.31</i>
Electric light	—	—	—	—
Water	1,000.00	7,456.69	7,935.52	28,784.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>5,601.49</i>	<i>—</i>
Municipal indebtedness	2,299,013.53	495,828.44	1,229,000.00	190,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>543,752.43</i>	<i>95,828.44</i>	<i>129,000.00</i>	<i>140,000.00</i>
<i>Bonds refunded, current year</i>	<i>355,261.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,400,000.00</i>	<i>400,000.00</i>	<i>1,100,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	550.00	58,457.22	7,613.96	8,410.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>550.00</i>	<i>58,457.22</i>	<i>7,613.96</i>	<i>8,410.35</i>
Refunds	28,819.36	8,286.59	8,800.23	3,833.13
Agency, trust, and investment	243,105.37	457,674.29	337,208.17	404,246.96
<i>Taxes and licenses for State</i>	<i>41,820.00</i>	<i>42,908.00</i>	<i>42,772.00</i>	<i>30,572.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>53,462.60</i>	<i>69,731.11</i>	<i>73,206.48</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>201,285.37</i>	<i>357,958.66</i>	<i>221,461.20</i>	<i>280,285.25</i>
<i>All other</i>	<i>—</i>	<i>3,345.13</i>	<i>3,243.86</i>	<i>20,183.23</i>
RECAPITULATION.				
Maintenance and interest	\$2,086,802.88	\$1,485,448.80	\$1,842,112.55	\$1,419,816.66
Permanent debt (except from sinking funds)	543,752.43	95,828.44	129,000.00	140,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,439.41	47,129.15	65,874.18	82,538.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	355,261.10	—	—	—
Temporary loans	1,400,000.00	400,000.00	1,100,000.00	150,000.00
Transfers (except to sinking funds) and refunds	29,369.36	66,743.81	16,414.19	12,243.48
Agency, trust, and investment	243,105.37	457,674.29	337,208.17	404,246.96
Total payments	\$4,688,730.55	\$2,552,824.49	\$3,490,609.09	\$2,108,845.37
Balance on hand, including funds	540,081.73	378,165.25	470,316.50	325,295.53
GRAND TOTAL	\$5,228,812.28	\$2,930,989.74	\$3,960,925.59	\$2,434,140.90

¹ Includes \$1,723.61 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,862	Leominster POPULATION 23,549	Attleboro POPULATION 22,375	Peabody POPULATION 22,303
REVENUE.	\$2,346,469.12	\$1,559,144.87	\$1,488,075.69	\$2,134,600.09
General	1,825,888.11	1,228,162.04	1,172,676.86	1,213,383.06
<i>Taxes</i>	1,541,941.69	1,025,226.85	1,020,194.72	1,044,265.19
Property, poll, and income	1,455,073.15	909,165.30	883,783.83	852,038.88
Corporation, bank, etc.	86,868.44	116,061.55	136,410.89	192,226.31
<i>Licenses and permits</i>	33,898.50	22,007.00	11,879.10	26,241.53
<i>Fines and forfeits</i>	1,190.00	2,312.58	2,247.50	2,533.40
<i>Grants and gifts</i>	246,148.02	176,870.45	138,860.25	112,642.94
For expenses	246,148.02	176,870.45	128,860.25	112,642.94
For outlays	—	—	—	—
<i>All other</i>	2,770.00	1,745.16	9,495.29	27,700.00
Commercial	520,581.01	330,982.83	315,398.83	921,217.03
<i>Special assessments</i>	9,050.44	3,393.09	6,539.56	565.25
To meet expenses	9,050.44	—	—	565.25
To meet outlays	—	3,393.09	6,539.56	—
<i>Privileges</i>	16,283.61	17,779.32	22,027.31	15,702.03
<i>Departmental</i>	278,307.54	166,229.67	118,568.86	276,634.41
General government	3,369.53	4,669.05	2,697.89	1,287.90
Protection of persons and property	2,602.46	448.22	1,169.10	719.48
Health and sanitation	10,618.56	4,102.47	2,409.27	39,014.68
Highways	1,603.55	354.36	—	444.09
Charities	223,487.23	138,214.55	101,505.97	210,421.97
Veterans' services	7,973.26	2,445.35	5,175.85	5,885.63
Schools	23,387.97	13,177.20	2,982.59	1,029.44
Libraries	—	1,527.37	863.44	—
Recreation	943.81	182.00	—	17,595.41
Unclassified	4,321.17	1,109.10	1,764.75	235.88
<i>Public service enterprises</i>	201,374.12	131,634.91	138,873.79	614,710.13
Electric light	—	—	—	454,500.61
Water	201,374.12	131,634.91	138,873.79	159,829.97
All other	—	—	—	379.55
<i>Cemeteries</i>	620.48	9,366.39	—	7,694.89
<i>Interest</i>	14,944.82	2,579.45	29,389.31	5,910.25
On sinking funds	—	—	—	—
On trust and investment funds	3,396.75	878.03	27,028.25	2,405.81
All other	11,548.07	1,701.42	2,361.06	3,504.44
NON-REVENUE.	\$1,290,056.77	\$831,803.83	\$432,535.69	\$1,021,814.47
Offsets to outlays	2,067.36	3,979.25	4,015.00	2,347.20
<i>Departmental</i>	2,067.36	3,979.25	4,015.00	2,347.20
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,000,000.00	400,000.00	—	627,942.20
<i>Loans, general purposes</i>	—	—	—	80,000.00
<i>Loans, public service enterprises</i>	—	—	—	35,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,000,000.00	400,000.00	—	500,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	12,794.05
<i>Premiums</i>	—	—	—	148.15
Transfers	7,405.36	18,722.18	51,025.00	3,141.57
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	7,405.36	18,722.18	51,025.00	3,141.57
Refunds	13,625.59	4,072.00	2,378.41	12,849.32
Agency, trust, and investment	266,958.55	405,030.40	375,117.28	375,534.18
<i>Taxes and licenses for State</i>	39,848.00	28,046.00	31,008.00	26,860.00
<i>Taxes for county</i>	64,964.11	48,374.75	57,361.81	43,789.80
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	159,681.04	326,087.45	282,566.27	303,797.44
<i>All other</i>	2,465.40	2,522.20	4,181.20	1,086.94
RECAPITULATION.				
Revenue and offsets to outlays	\$2,348,536.48	\$1,563,124.12	\$1,492,090.69	\$2,136,947.29
Premiums	—	—	—	148.15
Municipal indebtedness	1,000,000.00	400,000.00	—	627,794.05
Transfers and refunds	21,030.86	22,794.18	53,403.41	15,990.89
Agency, trust, and investment	266,958.55	405,030.40	375,117.28	375,534.18
Total receipts	\$3,636,525.89	\$2,390,948.70	\$1,920,611.38	\$3,156,414.56
Balance on hand, including funds	816,774.63	93,725.84	312,602.64	241,422.35
GRAND TOTAL	\$4,453,300.52	\$2,484,674.54	\$2,233,214.02	\$3,397,836.91

Graded According to Population of 1945 — Continued.

PAYMENTS.	Gloucester POPULATION 24,862	Leominster POPULATION 23,549	Attleboro POPULATION 22,375	Peabody POPULATION 22,303
Maintenance	\$1,902,702.07	\$1,416,864.98	\$1,315,805.05	\$1,819,489.05
<i>Departmental</i>	<i>1,822,293.06</i>	<i>1,354,740.12</i>	<i>1,273,352.35</i>	<i>1,412,548.85</i>
General government	93,118.62	58,015.80	77,322.31	75,372.01
Protection of persons and property	239,712.16	148,634.67	208,809.67	215,273.63
Health and sanitation	100,817.97	86,029.62	62,166.33	109,015.36
Highways	165,667.28	203,401.11	79,672.95	45,662.78
Charities	564,788.41	328,715.80	281,532.00	418,773.28
Veterans' services	47,888.74	10,390.38	28,944.83	27,041.21
Schools	492,570.75	432,291.54	409,939.63	388,608.72
Libraries	14,664.85	16,840.67	30,012.59	3,000.00
Recreation	24,238.73	14,345.94	28,524.36	23,017.72
Pensions	55,670.25	35,794.51	34,844.79	60,308.25
Unclassified	23,155.30	20,280.08	31,582.89	46,475.89
<i>Public service enterprises</i>	<i>76,877.24</i>	<i>45,660.11</i>	<i>42,085.55</i>	<i>393,979.28</i>
Electric light	—	—	—	311,513.03
Water	76,877.24	45,660.11	42,085.55	80,625.46
All other	—	—	9.00	1,840.79
<i>Cemeteries</i>	<i>3,037.79</i>	<i>16,102.23</i>	—	<i>11,827.99</i>
<i>Administration of trust funds</i>	<i>493.88</i>	<i>362.52</i>	<i>357.15</i>	<i>1,132.93</i>
Interest	33,594.49	22,355.29	3,800.70	11,425.61
<i>Loans, general purposes</i>	<i>19,479.49</i>	<i>13,051.54</i>	<i>3,800.70</i>	<i>9,892.83</i>
<i>Loans, public service enterprises</i>	<i>14,115.00</i>	<i>9,303.75</i>	—	<i>1,532.78</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	48,520.70	29,297.31	77,318.43	130,878.40
<i>Departmental</i>	<i>37,236.88</i>	<i>23,053.22</i>	<i>75,230.45</i>	<i>109,021.03</i>
General government	—	112.00	—	—
Protection of persons and property	—	100.20	4,566.50	—
Health and sanitation	—	2,841.58	1,302.48	25,228.18
Highways	31,673.88	24,999.44	68,352.52	83,502.85
Charities	—	—	—	—
Schools	1,070.00	—	1,008.95	—
Libraries	—	—	—	—
Recreation	4,493.00	—	—	—
Unclassified	—	—	—	290.00
<i>Public service enterprises</i>	<i>11,283.82</i>	<i>1,244.09</i>	<i>2,087.98</i>	<i>20,867.37</i>
Electric light	—	—	—	15,382.20
Water	11,283.82	1,244.09	2,087.98	5,475.17
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	1,000.00
Municipal indebtedness	1,584,325.11	510,200.00	39,000.00	904,384.49
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>284,325.11</i>	<i>110,200.00</i>	<i>39,000.00</i>	<i>178,210.28</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,300,000.00</i>	<i>400,000.00</i>	—	<i>700,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	<i>26,174.21</i>
Transfers	7,405.36	18,722.18	51,025.00	3,141.57
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>7,405.36</i>	<i>18,722.18</i>	<i>51,025.00</i>	<i>3,141.57</i>
Refunds	13,625.50	4,072.00	2,378.41	12,849.32
Agency, trust, and investment	274,034.28	389,462.40	433,568.31	369,886.50
<i>Taxes and licenses for State</i>	<i>39,848.00</i>	<i>28,026.00</i>	<i>31,008.00</i>	<i>26,860.00</i>
<i>Taxes for county</i>	<i>64,964.11</i>	<i>48,374.75</i>	<i>57,361.81</i>	<i>43,789.80</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>169,756.77</i>	<i>310,545.45</i>	<i>341,017.30</i>	<i>298,155.76</i>
<i>All other</i>	<i>2,465.40</i>	<i>2,516.20</i>	<i>4,181.20</i>	<i>1,080.94</i>
RECAPITULATION.				
Maintenance and interest	\$1,936,296.56	\$1,439,220.27	\$1,319,605.75	\$1,830,914.66
Permanent debt (except from sinking funds)	284,325.11	110,200.00	39,000.00	178,210.28
Sinking fund requirements from revenue	—	—	—	—
Outlays	48,520.70	29,297.31	77,318.43	130,878.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,300,000.00	400,000.00	—	726,174.21
Transfers (except to sinking funds) and refunds	21,030.86	22,794.18	53,403.41	15,990.89
Agency, trust, and investment	274,034.28	389,462.40	433,568.31	369,886.50
Total payments	\$3,864,207.51	\$2,390,974.16	\$1,922,895.90	\$3,252,054.94
Balance on hand, including funds	589,093.01	93,700.38	310,318.12	145,781.97
GRAND TOTAL	\$4,453,300.52	\$2,484,674.54	\$2,233,214.02	\$3,397,836.91

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	North Adams POPULATION 22,230	Gardner POPULATION 20,245	Westfield POPULATION 19,956	Woburn POPULATION 19,886
REVENUE.	\$1,488,382.69	\$993,565.66	\$1,838,401.01	\$1,211,377.67
General	1,180,269.04	803,290.82	953,932.15	938,773.00
<i>Taxes</i>	<i>1,004,245.49</i>	<i>703,520.22</i>	<i>817,546.23</i>	<i>827,897.01</i>
Property, poll, and income	859,989.25	615,737.47	725,710.42	742,529.75
Corporation, bank, etc.	144,256.24	87,782.75	91,835.81	85,367.26
<i>Licenses and permits</i>	<i>31,340.50</i>	<i>16,764.25</i>	<i>22,927.45</i>	<i>6,688.50</i>
<i>Fines and forfeits</i>	<i>1,284.75</i>	<i>1,211.00</i>	<i>1,874.40</i>	<i>729.21</i>
<i>Grants and gifts</i>	<i>142,091.88</i>	<i>80,755.35</i>	<i>109,617.07</i>	<i>104,284.57</i>
For expenses	142,091.88	80,755.35	109,617.07	104,284.57
For outlays	—	—	—	—
All other	1,306.42	1,040.00	1,967.00	173.71
Commercial	308,113.65	190,274.84	884,468.86	272,604.67
<i>Special assessments</i>	<i>120.00</i>	<i>4,066.25</i>	<i>7.79</i>	<i>—</i>
To meet expenses	120.00	—	—	—
To meet outlays	—	4,066.25	7.79	—
<i>Privileges</i>	<i>9,811.92</i>	<i>14,560.61</i>	<i>18,033.61</i>	<i>13,561.20</i>
<i>Departmental</i>	<i>172,751.93</i>	<i>81,300.51</i>	<i>128,442.28</i>	<i>146,527.51</i>
General government	1,626.61	2,386.85	2,161.08	7,737.35
Protection of persons and property	189.64	7,190.69	421.98	1,024.81
Health and sanitation	493.75	4,673.45	3,939.90	31,894.36
Highways	411.95	—	1,026.33	147.00
Charities	134,163.31	52,795.54	64,823.93	85,541.16
Veterans' services	8,992.80	3,618.88	440.59	3,165.45
Schools	11,779.70	2,650.08	48,676.50	13,714.04
Libraries	664.23	—	—	476.64
Recreation	—	6,721.90	—	2,170.50
Unclassified	14,429.94	1,263.12	6,951.97	656.20
<i>Public service enterprises</i>	<i>109,157.00</i>	<i>82,381.56</i>	<i>735,885.74</i>	<i>87,516.36</i>
Electric light	—	—	1,632,823.34	—
Water	108,488.72	82,381.56	101,062.40	87,516.36
All other	668.28	—	—	—
<i>Cemeteries</i>	<i>13,559.89</i>	<i>6,503.97</i>	<i>—</i>	<i>11,357.87</i>
<i>Interest</i>	<i>2,712.91</i>	<i>1,461.94</i>	<i>4,099.44</i>	<i>13,641.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	32.02	5.93	68.34	3,633.75
All other	2,680.89	1,456.01	4,031.10	10,007.98
NON-REVENUE.	\$329,871.79	\$132,392.54	\$253,097.50	\$316,237.86
Offsets to outlays	6,300.00	637.32	10,419.22	4,940.00
<i>Departmental</i>	<i>6,300.00</i>	<i>637.32</i>	<i>10,419.22</i>	<i>4,940.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	135,027.30	—	—	100,000.00
<i>Loans, general purposes</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>27.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	500.00	2,125.09	1,087.34	2,837.25
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	500.00	2,125.09	1,087.34	2,837.25
Refunds	2,018.06	1,277.32	1,114.03	3,024.56
Agency, trust, and investment	186,026.43	128,352.90	240,476.91	205,436.05
<i>Taxes and licenses for State</i>	<i>24,412.00</i>	<i>24,553.00</i>	<i>23,606.00</i>	<i>23,528.00</i>
<i>Taxes for county</i>	<i>41,729.95</i>	<i>42,386.62</i>	<i>31,897.70</i>	<i>29,315.41</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>117,153.68</i>	<i>58,410.51</i>	<i>182,308.76</i>	<i>151,266.44</i>
All other	2,730.80	2,997.77	2,664.45	1,336.20
RECAPITULATION.				
Revenue and offsets to outlays	\$1,494,682.69	\$994,202.98	\$1,848,820.23	\$1,216,317.67
Premiums	27.30	—	—	—
Municipal indebtedness	135,000.00	—	—	100,000.00
Transfers and refunds	2,518.06	3,402.32	2,201.37	5,861.81
Agency, trust, and investment	186,026.43	128,352.90	240,476.91	205,436.05
Total receipts	\$1,818,254.48	\$1,125,958.20	\$2,091,498.51	\$1,527,615.53
Balance on hand, including funds	286,166.25	368,724.38	694,628.52	189,468.60
GRAND TOTAL	\$2,104,420.73	\$1,484,682.58	\$2,786,127.03	\$1,717,084.13

¹ Includes gas, amount not specified.

Graded According to Population of 1945 — Continued.

PAYMENTS.	North Adams POPULATION 22,230	Gardner POPULATION 20,245	Westfield POPULATION 19,956	Woburn POPULATION 19,886
Maintenance	\$1,274,934.71	\$911,917.82	\$1,641,259.27	\$1,041,219.66
<i>Departmental</i>	<i>1,222,368.81</i>	<i>837,894.16</i>	<i>1,083,059.89</i>	<i>996,485.90</i>
General government	62,390.15	58,431.93	52,098.15	65,711.17
Protection of persons and property	141,005.01	125,682.72	163,524.04	80,972.00
Health and sanitation	51,409.88	71,679.27	40,552.34	52,081.99
Highways	116,904.56	96,280.59	94,496.25	116,668.98
Charities	346,351.07	140,322.82	164,933.04	200,026.34
Veterans' services	33,269.58	21,956.74	9,122.45	16,729.15
Schools	362,144.34	238,295.28	459,079.87	385,319.30
Libraries	24,311.44	14,050.00	23,930.00	23,427.80
Recreation	11,629.80	27,027.65	21,176.30	15,468.66
Pensions	35,104.29	27,460.94	33,384.37	15,537.87
Unclassified	37,848.69	16,676.22	20,763.08	24,542.64
<i>Public service enterprises</i>	<i>30,442.65</i>	<i>63,209.17</i>	<i>557,184.08</i>	<i>34,145.17</i>
Electric light	—	—	151,031.93	—
Water	28,819.62	63,209.17	44,152.15	34,145.17
All other	1,623.03	—	—	—
<i>Cemeteries</i>	<i>21,548.19</i>	<i>10,258.00</i>	<i>122.00</i>	<i>10,287.09</i>
<i>Administration of trust funds</i>	<i>575.06</i>	<i>556.49</i>	<i>893.30</i>	<i>301.50</i>
Interest	7,968.14	4,845.68	8,571.25	15,109.03
<i>Loans, general purposes</i>	<i>7,968.14</i>	<i>4,845.68</i>	<i>2,726.25</i>	<i>12,291.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>5,845.00</i>	<i>2,817.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	57,157.97	31,809.93	72,385.45	34,782.49
<i>Departmental</i>	<i>56,799.77</i>	<i>16,820.76</i>	<i>51,678.54</i>	<i>34,679.84</i>
General government	—	427.37	—	—
Protection of persons and property	—	3,647.32	400.00	—
Health and sanitation	1,827.91	—	75.45	1,051.29
Highways	51,871.86	11,546.07	49,435.47	28,628.51
Charities	—	—	320.00	4,555.68
Schools	100.00	—	—	—
Libraries	—	—	—	—
Recreation	2,500.00	1,200.00	266.22	—
Unclassified	500.00	—	1,181.40	444.36
<i>Public service enterprises</i>	<i>358.20</i>	<i>14,989.17</i>	<i>20,706.91</i>	<i>102.65</i>
Electric light	—	—	120,320.43	—
Water	358.20	14,989.17	386.48	102.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	174,000.00	27,000.00	68,000.00	253,609.08
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>74,000.00</i>	<i>27,000.00</i>	<i>68,000.00</i>	<i>153,609.08</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	500.00	2,125.00	1,087.34	2,837.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>500.00</i>	<i>2,125.00</i>	<i>1,087.34</i>	<i>2,837.25</i>
Refunds	2,018.06	1,277.32	1,114.03	3,024.56
Agency, trust, and investment	183,708.49	130,641.31	275,787.21	195,899.81
<i>Taxes and licenses for State</i>	<i>24,412.00</i>	<i>21,558.00</i>	<i>23,606.00</i>	<i>23,528.00</i>
<i>Taxes for county</i>	<i>41,729.95</i>	<i>42,386.62</i>	<i>31,897.70</i>	<i>29,315.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>114,830.34</i>	<i>60,709.12</i>	<i>217,624.46</i>	<i>141,737.00</i>
<i>All other</i>	<i>2,736.20</i>	<i>2,987.57</i>	<i>2,659.05</i>	<i>1,319.40</i>

RECAPITULATION.

Maintenance and interest	\$1,282,902.85	\$916,763.50	\$1,649,830.52	\$1,056,328.69
Permanent debt (except from sinking funds)	74,000.00	27,000.00	68,000.00	153,609.08
Sinking fund requirements from revenue	—	—	—	—
Outlays	57,157.97	31,809.93	72,385.45	34,782.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	—	—	100,000.00
Transfers (except to sinking funds) and refunds	2,518.06	3,402.32	2,201.37	5,861.81
Agency, trust, and investment	183,708.49	130,641.31	275,787.21	195,899.81
Total payments	\$1,700,287.37	\$1,109,617.06	\$2,068,204.55	\$1,546,481.88
Balance on hand, including funds	404,133.36	375,065.52	717,922.43	170,602.25
GRAND TOTAL	\$2,104,420.73	\$1,484,682.58	\$2,786,127.03	\$1,717,084.13

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough POPULATION 15,680	Newburyport POPULATION 14,079
REVENUE.	\$1,035,732.23	\$982,158.04
General	828,865.71	744,847.89
<i>Taxes</i>	<i>699,913.18</i>	<i>608,365.24</i>
Property, poll, and income	657,532.90	568,106.56
Corporation, bank, etc.	42,380.28	40,258.68
<i>Licenses and permits</i>	<i>19,209.00</i>	<i>13,644.00</i>
<i>Fines and forfeits</i>	<i>192.00</i>	<i>850.00</i>
<i>Grants and gifts</i>	<i>109,550.03</i>	<i>121,838.65</i>
For expenses	109,550.03	121,838.65
For outlays	—	—
<i>All other</i>	<i>1.50</i>	<i>100.00</i>
Commercial	206,866.52	237,310.15
<i>Special assessments</i>	<i>131.46</i>	<i>—</i>
To meet expenses	—	—
To meet outlays	131.46	—
<i>Privileges</i>	<i>10,339.02</i>	<i>9,042.73</i>
<i>Departmental</i>	<i>115,127.94</i>	<i>126,665.93</i>
General government	836.99	1,040.73
Protection of persons and property	2,390.30	2,436.85
Health and sanitation	17,249.86	1,852.15
Highways	72.43	690.39
Charities	89,585.52	103,431.80
Veterans' services	4,265.50	2,711.11
Schools	228.21	13,376.11
Libraries	350.63	682.79
Recreation	—	—
Unclassified	138.50	443.00
<i>Public service enterprises</i>	<i>69,618.33</i>	<i>37,570.98</i>
Electric light	—	—
Water	69,618.33	69,693.48
All other	—	17,877.50
<i>Cemeteries</i>	<i>2,801.96</i>	<i>350.64</i>
<i>Interest</i>	<i>8,847.31</i>	<i>13,679.37</i>
On sinking funds	—	—
On trust and investment funds	1,082.29	9,265.69
All other	7,765.52	4,414.18
NON-REVENUE.	\$410,134.67	\$391,753.12
Offsets to outlays	52.00	16,368.04
<i>Departmental</i>	<i>52.00</i>	<i>16,368.04</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	250,000.00	240,193.20
<i>Loans, general purposes</i>	<i>—</i>	<i>28,000.00</i>
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	<i>12,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>193.20</i>
Transfers	4,720.17	12,385.33
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,720.17</i>	<i>12,385.33</i>
Refunds	5,917.98	1,856.99
Agency, trust, and investment	149,444.52	120,949.56
<i>Taxes and licenses for State</i>	<i>17,418.00</i>	<i>13,552.00</i>
<i>Taxes for county</i>	<i>21,690.02</i>	<i>22,061.19</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>108,282.70</i>	<i>83,441.78</i>
<i>All other</i>	<i>2,053.80</i>	<i>1,894.59</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$1,035,784.23	\$998,526.08
Premiums	—	193.20
Municipal indebtedness	250,000.00	240,000.00
Transfers and refunds	10,638.15	14,242.32
Agency, trust, and investment	149,444.52	120,949.56
Total receipts	\$1,445,866.90	\$1,373,911.16
Balance on hand, including funds	80,503.50	37,652.31
GRAND TOTAL	\$1,526,370.40	\$1,411,563.47

Graded According to Population of 1945 — Continued.

PAYMENTS.	Marlborough POPULATION 15,680	Newburyport POPULATION 14,079
Maintenance	\$847,473.85	\$827,161.71
<i>Departmental</i>	<i>799,835.82</i>	<i>761,107.23</i>
General government	49,910.69	44,080.01
Protection of persons and property	104,307.05	86,694.85
Health and sanitation	48,536.55	38,106.37
Highways	86,136.52	69,807.53
Charities	213,128.91	250,293.28
Veterans' services	42,209.16	17,424.65
Schools	204,350.15	200,643.33
Libraries	12,830.51	16,821.57
Recreation	7,308.51	8,798.26
Pensions	21,623.19	24,548.96
Unclassified	9,494.58	3,888.42
<i>Public service enterprises</i>	<i>38,643.35</i>	<i>64,336.97</i>
Electric light	—	—
Water	38,643.35	52,994.83
All other	—	11,342.14
<i>Cemeteries</i>	<i>7,472.52</i>	<i>1,130.09</i>
<i>Administration of trust funds</i>	<i>1,522.16</i>	<i>587.42</i>
Interest	8,408.72	10,206.60
<i>Loans, general purposes</i>	<i>6,768.72</i>	<i>8,401.93</i>
<i>Loans, public service enterprises</i>	<i>1,640.00</i>	<i>1,804.67</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	36,246.37	31,714.59
<i>Departmental</i>	<i>23,999.90</i>	<i>16,092.82</i>
General government	—	—
Protection of persons and property	—	1,585.00
Health and sanitation	—	9,779.42
Highways	3,999.90	3,208.00
Charities	—	1,232.62
Schools	20,000.00	—
Libraries	—	—
Recreation	—	—
Unclassified	—	287.78
<i>Public service enterprises</i>	<i>12,246.47</i>	<i>15,621.77</i>
Electric light	—	—
Water	12,246.47	15,621.77
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	362,800.00	277,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>112,800.00</i>	<i>77,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	4,720.17	12,385.33
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,720.17</i>	<i>12,385.33</i>
Refunds	5,917.98	1,856.99
Agency, trust, and investment	137,848.00	119,601.01
<i>Taxes and licenses for State</i>	<i>17,418.00</i>	<i>13,552.00</i>
<i>Taxes for county</i>	<i>21,690.02</i>	<i>22,061.19</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>96,683.78</i>	<i>82,096.83</i>
<i>All other</i>	<i>2,056.20</i>	<i>1,890.99</i>

RECAPITULATION.

Maintenance and interest	\$855,882.57	\$837,368.31
Permanent debt (except from sinking funds)	112,800.00	77,000.00
Sinking fund requirements from revenue	—	—
Outlays	36,246.37	31,714.59
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	250,000.00	200,000.00
Transfers (except to sinking funds) and refunds	10,638.15	14,242.32
Agency, trust, and investment	137,848.00	119,601.01
Total payments	\$1,403,415.09	\$1,279,926.23
Balance on hand, including funds	122,955.31	131,637.24
GRAND TOTAL	\$1,526,370.40	\$1,411,563.47

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,986,588
REVENUE.		\$258,950,644.26
General		202,863,115.07
<i>Taxes</i>		176,094,936.33
Property, poll, and income		161,808,886.15
Corporation, bank, etc.		14,286,050.18
<i>Licenses and permits</i>		4,218,160.13
<i>Fines and forfeits</i>		317,809.46
<i>Grants and gifts</i>		20,986,583.59
For expenses		20,949,249.50
For outlays		37,334.09
All other		1,245,635.56
Commercial		56,087,529.19
<i>Special assessments</i>		368,187.16
To meet expenses		105,715.93
To meet outlays		262,471.23
<i>Privileges</i>		2,037,189.86
<i>Departmental</i>		¹ 24,354,256.79
General government		307,252.22
Protection of persons and property		200,343.94
Health and sanitation		1,245,507.03
Highways		112,346.93
Charities		18,627,600.95
Veterans' services		547,065.10
Schools		2,241,002.87
Libraries		101,060.11
Recreation		306,100.15
Unclassified		¹ 665,977.49
<i>Public service enterprises</i>		26,298,336.01
Electric light		² 4,549,356.52
Water		16,748,125.81
All other		5,000,853.68
<i>Cemeteries</i>		709,647.03
<i>Interest</i>		2,319,912.34
On sinking funds		697,535.54
On trust and investment funds		1,166,779.54
All other		455,597.26
NON-REVENUE.		\$185,420,179.54
Offsets to outlays		725,313.96
<i>Departmental</i>		664,436.14
<i>Public service enterprises</i>		60,827.82
<i>Cemeteries</i>		—
Municipal indebtedness		97,532,715.87
<i>Loans, general purposes</i>		5,109,000.00
<i>Loans, public service enterprises</i>		³ 16,765,500.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		786,261.10
<i>Temporary loans (including revenue loans)</i>		72,610,000.00
<i>Unpaid warrants or orders, current year</i>		2,101,984.63
<i>Premiums</i>		⁴ 219,970.14
Transfers		25,674,651.23
<i>From sinking funds</i>		4,200,053.93
All other		21,473,997.30
Refunds		3,175,451.81
Agency, trust, and investment		58,312,646.67
<i>Taxes and licenses for State</i>		4,517,594.00
<i>Taxes for county</i>		7,831,918.35
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		45,748,010.08
All other		215,124.24
RECAPITULATION.		
Revenue and offsets to outlays		\$259,675,958.22
Premiums		⁴ 219,970.14
Municipal indebtedness		97,312,745.73
Transfers and refunds		28,849,503.04
Agency, trust, and investment		58,312,646.67
Total receipts		\$444,370,823.80
Balance on hand, including funds		42,844,904.08
GRAND TOTAL		\$487,215,727.88

¹ Includes \$27 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$16,045,000 Traffic Tunnel Retirement bonds, Act of 1945.⁴ Includes \$201,871.26 premium and accrued interest on Traffic Tunnel Retirement bonds, Act of 1945, applied to sinking fund.

Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,986,588
Maintenance		\$213,684,896.13
<i>Departmental</i>		<i>200,632,930.34</i>
General government		8,750,758.69
Protection of persons and property		31,443,893.62
Health and sanitation		16,983,264.88
Highways		13,746,075.55
Charities		50,479,212.11
Veterans' services		2,256,767.56
Schools		55,898,772.37
Libraries		3,627,710.39
Recreation		4,761,941.92
Pensions		9,731,735.68
Unclassified		2,952,797.57
<i>Public service enterprises</i>		<i>11,592,680.56</i>
Electric light		13,361,050.81
Water		7,069,883.68
All other		1,161,746.07
<i>Cemeteries</i>		<i>1,138,197.14</i>
<i>Administration of trust funds</i>		<i>321,088.09</i>
		7,312,159.47
Interest		2,932,925.05
<i>Loans, general purposes</i>		<i>2,932,925.05</i>
<i>Loans, public service enterprises</i>		<i>4,578,696.92</i>
<i>Loans, cemeteries</i>		<i>537.50</i>
		8,425,480.75
Outlays		7,156,289.72
<i>Departmental</i>		<i>53,325.05</i>
General government		228,728.43
Protection of persons and property		1,180,250.23
Health and sanitation		3,599,256.44
Highways		177,202.15
Charities		432,681.23
Schools		29,544.11
Libraries		777,429.26
Recreation		677,872.82
Unclassified		1,225,887.97
<i>Public service enterprises</i>		<i>1,275,105.57</i>
Electric light		750,753.85
Water		200,028.55
All other		43,303.06
<i>Cemeteries</i>		<i>43,303.06</i>
		106,803,328.42
Municipal indebtedness		2,400,053.93
<i>From sinking funds</i>		<i>25,416,649.53</i>
<i>From revenue and other sources</i>		<i>726,261.10</i>
<i>Bonds refunded, current year</i>		<i>74,780,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,700,363.86</i>
<i>Warrants or orders, previous years</i>		<i>1,700,363.86</i>
		25,674,051.23
Transfers		17,125,709.62
<i>To sinking funds from revenue</i>		<i>8,548,341.61</i>
<i>All other</i>		<i>8,548,341.61</i>
		3,175,451.81
Refunds		73,419,058.73
Agency, trust, and investment		4,517,574.00
<i>Taxes and licenses for State</i>		<i>7,831,918.35</i>
<i>Taxes for county</i>		<i>—</i>
<i>Expenditures for grade crossings</i>		<i>60,853,808.24</i>
<i>Sinking and other permanent funds</i>		<i>215,758.14</i>
<i>All other</i>		<i>215,758.14</i>

RECAPITULATION.

Maintenance and interest	\$220,997,055.60
Permanent debt (except from sinking funds)	² 25,416,649.53
Sinking fund requirements from revenue	³ 17,125,709.62
Outlays	8,425,480.75
Permanent debt from sinking funds	² 4,200,053.93
Bonds refunded, current year	726,261.10
Temporary loans	76,460,363.86
Transfers (except to sinking funds) and refunds	11,723,793.42
Agency, trust, and investment	73,419,058.73
Total payments	\$438,494,426.54
Balance on hand, including funds	48,721,301.34
GRAND TOTAL	\$487,215,727.88

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes \$124,353.93 serial debt paid from sinking funds in Boston, and \$60,000 serial debt paid from sinking fund surplus in Cambridge.³ Includes \$4,000 paid from sale of real estate and \$1,723.61 paid from balances of Federal grants for outlays.⁴ Includes \$16,246,871.26 from sale of Traffic Tunnel Retirement bonds, Act of 1945, and \$534.19 balances of loan accounts.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue.*

CITIES.	Population of 1945	A		B. TAXES		C. LICENSES AND PERMITS		PERMITS	
		TOTAL RECEIPTS	Property, Poll, and Income	Corporation from State	Liquor	All Other	Marriage	All Other	
BOSTON	766,386	\$72,067,668.46	\$59,554,423.40	\$3,238,230.98	\$1,477,955.24	\$221,978.82	\$18,895.00	\$131,709.64	
WORCESTER	158,741	13,040,963.67	10,121,977.64	1,211,661.41	223,159.00	25,698.00	4,088.00	2,802.29	
SPRINGFIELD	159,896	10,876,654.61	8,720,856.40	715,884.56	151,307.03	35,698.00	3,266.00	1,760.50	
FALL RIVER	115,062	6,049,427.81	4,303,580.59	864,156.31	123,350.00	33,314.35	2,690.00	1,326.86	
CAMBRIDGE	111,124	7,909,098.39	6,420,391.82	788,465.55	150,066.00	20,160.70	3,244.75	23,824.75	
NEW BEDFORD	110,308	6,234,617.99	4,274,927.02	558,465.55	160,066.00	6,250.75	2,608.00	1,801.28	
SOMERVILLE	105,883	6,230,553.37	4,463,685.18	482,491.44	77,033.00	11,035.50	2,583.86	8,391.85	
LYNN	105,153	5,964,118.01	4,408,107.18	352,271.98	105,743.50	17,349.50	2,240.00	3,610.50	
LOWELL	101,229	5,870,914.25	4,434,861.71	461,567.18	99,241.00	12,823.25	2,280.00	759.69	
LAWRENCE	85,603	4,431,249.01	3,220,876.62	629,974.08	88,910.00	9,246.75	1,832.00	762.45	
QUINCY	82,084	5,010,942.70	4,103,308.87	336,804.73	59,762.50	14,586.50	1,736.00	4,090.04	
NEWTON	77,257	5,339,920.33	4,742,533.75	325,920.63	36,139.00	1,560.00	1,510.00	926.50	
MEDFORD	67,071	3,686,565.10	3,168,418.56	170,642.80	7,800.00	3,056.50	1,563.00	1,266.25	
BROCKTON	65,202	3,800,845.81	2,939,659.03	203,356.85	55,721.00	4,696.17	1,352.00	296.00	
MALDEN	59,567	3,473,784.83	2,914,319.65	169,560.42	38,100.00	3,429.50	1,436.00	2,047.25	
HOLYOKE	53,775	3,243,827.67	2,227,753.80	454,334.78	61,740.00	8,864.00	1,236.00	1,945.88	
PITTSFIELD	53,560	2,773,805.70	2,122,735.64	234,637.60	65,802.98	14,725.40	990.00	157.50	
EVERETT	48,553	3,099,829.25	2,481,005.73	278,292.03	24,590.00	9,992.80	1,150.00	1,800.24	
HAYESVILLE	46,162	2,733,621.70	2,057,356.81	136,661.46	38,294.00	5,762.50	936.00	722.50	
CHICOPPEE	44,626	2,064,207.98	1,587,949.55	242,038.81	25,366.00	5,296.50	924.00	1,887.50	
FITCHBURG	43,770	2,338,870.68	1,854,895.40	204,543.77	32,950.00	7,514.75	1,014.00	155.00	
WALTHAM	43,577	2,473,604.91	1,919,311.12	266,480.79	39,452.00	5,246.00	1,000.00	539.15	
SALISBURY	42,833	2,573,715.35	2,012,864.43	244,209.70	44,441.00	6,495.00	1,098.00	2,832.82	
CHelsea	39,940	2,655,803.13	2,209,074.43	150,740.14	30,630.00	2,753.50	1,894.00	1,161.00	
CHelsea	38,612	1,829,729.54	1,381,771.54	187,839.43	36,704.00	13,041.91	1,010.00	2,222.05	
REVERE	35,687	2,982,353.81	1,993,666.53	76,478.60	—	2,001.50	514.00	413.00	
MELROSE	27,971	1,327,821.23	1,233,018.78	75,842.69	—	2,001.50	514.00	413.00	
BEVERLY	26,814	1,117,123.89	1,331,137.04	113,205.53	11,832.00	1,639.60	578.00	264.75	
NORTHAMPTON	24,977	1,825,883.11	1,455,073.15	86,808.44	24,856.00	2,890.00	486.00	204.25	
CLIOUETTER	24,862	1,228,162.04	909,165.30	116,061.55	19,865.00	3,360.00	522.00	151.50	
LEOMINSTER	23,549	1,172,676.86	883,783.83	136,410.89	19,010.00	1,752.50	512.00	732.50	
ATTLEBORO	22,375	1,213,383.06	852,038.88	192,226.31	9,055.00	1,583.35	346.00	894.75	
PEABODY	22,303	1,180,269.04	859,989.25	144,256.24	24,177.00	1,249.50	528.00	287.03	
NORTH ADAMS	22,280	803,290.82	615,737.47	87,782.75	24,970.00	5,901.50	418.00	51.00	
GARDNER	20,245	953,932.15	725,710.42	91,835.81	13,061.00	3,225.25	388.00	90.00	
WESTFIELD	19,956	938,773.00	742,529.75	85,367.26	16,660.00	3,937.45	422.00	1,908.00	
WOBURN	19,886	828,865.71	657,532.90	42,380.28	4,001.00	1,080.00	322.00	139.50	
MALDENBOROUGH	15,680	744,847.89	568,106.56	40,258.68	17,850.00	816.00	268.00	26.00	
NEWBURYPORT	14,079	—	—	—	12,025.00	1,325.00	—	—	
39 Cities	2,986,588	\$202,863,115.07	\$161,808,886.15	\$14,286,050.18	\$3,437,648.74	\$510,324.30	\$67,133.61	\$203,053.48	

TABLE II. — General Revenue — Concluded.

CITIES.	Population of 1945	D. FINES AND FORFEITS		E. GRANTS AND GIFTS						F	
		Court Fines	Department Penalties and Contract Violations	Federal Government	FOR EXPENSES FROM—					For Outlays	Other General Revenue
					STATE						
					Education	Highways	Meal Tax	All Other	County, Dog Licenses	Individuals	
BOSTON	766,386	\$172,704.47	—	\$4,001,763.93	1 \$917,768.95 2 \$1,346,533.33	\$220,096.23	\$5,833.33	—	\$30,619.00	\$1,325.44	\$727,770.70
WORCESTER	198,741	7,050.42	—	869,690.55	170,181.72	277,367.47	46,943.19	3,346.02	11,617.99	7,971.69	46,508.28
SPRINGFIELD	159,896	28,255.50	—	608,432.53	101,625.89	248,501.53	31,982.68	—	13,168.71	84,380.03	133,830.45
FALL RIVER	115,062	4,997.24	\$350.00	479,105.19	46,275.62	110,780.87	27,700.97	9,653.68	4,725.36	15,000.00	24,111.02
CAMBRIDGE	111,124	7,049.68	71.00	486,103.86	20,772.79	164,522.42	22,189.72	—	3,039.91	22,923.34	6,573.49
NEW BEDFORD	110,303	3,351.69	—	692,841.72	91,591.62	117,072.85	36,965.46	12,283.32	6,515.31	—	17,867.74
SOMERVILLE	103,883	3,377.84	128.92	322,057.43	38,825.11	102,586.16	18,583.81	—	4,594.73	—	9,350.00
LYNN	105,153	4,879.59	154.00	616,202.77	23,512.14	131,483.83	37,124.40	—	5,189.34	190.00	85,719.65
LOWELL	101,229	1,752.38	—	668,268.72	40,108.28	98,468.96	38,565.35	5,496.60	4,016.13	—	5,000.00
LAWRENCE	85,003	4,079.62	—	333,088.50	25,015.26	92,874.26	19,550.92	—	2,838.55	1,500.00	100.00
QUINCY	82,034	3,131.94	—	281,057.22	22,730.98	122,555.46	12,552.23	—	5,629.20	7,413.03	27,468.14
NEWTON	77,257	5,930.60	—	196,326.45	50,454.37	77,762.20	10,570.26	—	7,153.54	25.00	2,081.41
MEDFORD	67,071	1,311.90	604.10	206,006.75	30,108.97	72,000.44	29,401.30	1,050.00	4,530.44	—	—
BROCKTON	65,202	8,491.60	215.50	463,865.39	15,902.16	72,000.44	29,401.30	—	3,113.37	1,000.00	75.00
MALDEN	59,597	3,844.70	—	238,849.81	14,368.04	69,946.36	14,107.47	—	3,190.63	400.00	125.00
HOLYOKE	53,550	1,156.92	687.00	326,870.44	41,153.32	79,730.33	13,472.67	—	3,267.53	15.00	21,550.00
PITTSFIELD	53,560	9,245.33	—	212,642.16	24,118.48	64,058.32	11,155.17	—	5,965.86	500.00	7,071.26
EVERETT	48,553	2,904.86	458.43	179,424.17	33,986.29	70,997.35	9,540.14	—	2,042.19	—	3,675.00
HAVERHILL	46,162	1,836.23	—	357,072.67	30,505.14	52,537.95	19,986.80	—	4,485.31	—	27,464.33
CHICOPPEE	44,726	4,270.25	—	103,353.83	35,335.92	42,456.86	4,959.84	—	3,103.92	—	957.12
FITCHBURG	43,770	3,299.30	—	164,376.68	3,042.30	54,204.72	7,829.82	—	2,361.79	—	—
WALTHAM	43,577	3,330.13	—	145,056.23	21,413.54	54,257.73	8,897.69	—	2,326.95	—	5,663.73
SALER	42,853	3,330.13	306.00	181,076.72	12,967.44	55,671.77	11,017.55	—	1,193.04	1,576.00	1,972.00
CHELSEA	39,940	4,000.10	88.00	150,053.91	2,775.59	42,291.74	8,017.56	—	1,438.65	20.00	34,627.19
TAUNTON	38,612	1,367.35	300.00	150,935.28	8,437.79	40,487.08	7,831.53	—	2,150.77	1,000.00	6,180.27
REVERE	1,802.10	—	—	111,736.19	—	37,423.33	6,676.34	—	1,592.75	—	10.00
MELROSE	222.25	—	—	67,833.32	234.23	39,234.50	4,299.37	525.00	2,723.42	—	603.35
BEVERLY	419.20	171.00	—	104,315.06	19,554.03	39,920.61	6,123.59	—	1,737.32	—	6,903.50
NORTHAMPTON	4,006.52	—	—	81,785.79	25,512.70	31,969.88	4,419.81	—	2,445.77	11,176.39	1,082.85
GLOUCESTER	24,862	—	—	170,339.60	11,105.36	28,371.82	11,339.89	—	2,164.85	2,782.50	2,770.00
LEOMINSTER	23,549	2,072.58	240.00	117,835.23	19,351.41	39,812.78	6,823.65	—	2,149.89	1,691.50	9,745.16
ATTEBORO	22,375	2,237.50	—	80,625.33	8,313.95	30,818.52	5,210.25	—	3,174.23	717.97	9,485.29
PEABODY	22,303	2,533.40	—	78,222.68	2,697.56	26,994.66	4,150.06	—	3,377.38	—	27,700.00
NORTH ADAMS	22,230	1,284.75	—	105,441.15	3,874.52	24,294.51	6,189.45	—	2,192.25	100.00	1,306.42
GARDNER	20,245	1,211.00	—	50,361.45	4,838.45	24,208.41	6,189.45	700.00	2,151.52	—	1,040.00
WESTFIELD	19,856	1,874.40	—	53,423.81	18,915.40	25,711.13	3,189.54	—	2,149.50	6,227.69	1,967.00
WOBURN	19,886	729.21	—	74,766.82	963.89	23,154.18	4,262.65	—	1,137.03	—	173.71
MARLBOROUGH	15,680	192.00	—	81,498.18	2,416.12	18,728.82	5,103.86	—	1,803.05	—	1.50
NEWBURYPORT	14,079	850.00	—	96,819.52	2,663.45	14,032.75	5,622.15	—	1,140.43	1,610.34	100.00
39 Cities	2,986,583	\$314,035.51	\$3,773.95	\$13,718,487.66	\$1,946,462.88	\$4,150,914.71	\$757,792.72	\$38,887.95	\$167,417.61	\$169,286.57	\$1,245,625.56

1 Includes \$430,200.35 reimbursement from State on account of teachers' pensions.

2 Includes \$100,000 reimbursement on account of Summer Traffic Tunnel and \$14,224.59 on account of Boston Port Authority.

3 From Federal Government.

4 Includes \$694.56 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1945	A		B. SPECIAL ASSESSMENTS			C. PRIVILEGES		D			
		TOTAL RECEIPTS	FOR EXPENSES		FOR OUTLAYS		Motor Vehicle Excise Tax	All Other				
			Street Sprinkling	Moth. Extermi- nation	Sewers	All Other				Sidewalks and Curbing	Sewers	
BOSTON	766,386	\$19,507,841.66	—	\$2,528.87	\$14,420.91	\$43,102.51	—	\$28,585.79	—	\$322,024.23	\$29,883.61	\$6,744,196.23
WORCESTER	198,741	3,636,626.57	—	—	—	—	—	8,684.91	—	149,223.13	—	2,138,941.44
SPRINGFIELD	159,886	2,776,437.08	—	—	—	—	—	5,352.55	—	148,058.93	4,753.75	1,367,297.66
FALL RIVER	115,062	1,218,379.39	—	—	—	—	—	—	—	66,682.84	75.00	625,170.99
CAMBRIDGE	111,124	1,882,292.23	—	—	—	—	—	—	—	80,589.05	—	1,086,598.40
NEW BEDFORD	110,308	1,530,230.94	—	—	2,587.12	—	—	—	—	80,410.97	—	878,395.58
SOMERVILLE	105,883	1,083,735.99	—	—	—	—	—	—	—	78,480.33	—	496,690.24
LYNN	105,153	1,707,049.01	—	—	—	—	—	—	—	61,075.11	—	970,557.63
LOWELL	101,229	1,400,106.19	—	872.25	—	—	14,564.41	4,879.66	—	55,821.36	—	879,895.91
LAWRENCE	85,603	778,435.63	—	—	2,542.33	—	—	—	—	47,465.62	—	407,419.52
QUINCY	82,084	1,481,897.75	—	—	—	—	—	—	—	70,334.26	—	883,562.48
NEWTON	77,257	1,056,023.74	—	11,914.55	—	—	—	9,717.82	—	78,866.93	1.00	475,840.25
MEDFORD	67,071	1,357,660.73	—	—	—	—	—	24,803.24	12,876.90	50,410.74	—	355,962.67
BROCKTON	65,202	1,221,939.93	—	—	—	—	—	2,548.49	4,164.12	3,921.99	—	387,155.02
MALDEN	59,567	1,221,939.93	—	1,000.26	—	10,966.33	—	2,771.97	3,348.27	271.10	—	383,758.79
HOLYOKE	53,775	2,317,189.89	—	—	—	—	—	3,775.51	2,353.30	33,824.66	—	389,470.67
PITTSFIELD	53,560	376,500.35	—	—	4,463.47	—	—	—	1,202.93	36,058.04	—	313,552.64
EVERETT	48,553	695,824.06	—	—	—	455.40	—	—	—	37,730.84	2.00	298,034.93
HAVERHILL	46,162	946,375.90	—	339.70	696.94	—	—	—	—	28,949.44	63.00	695,653.81
CHICOPEE	44,626	1,110,399.89	—	—	—	—	—	—	—	33,527.16	—	146,472.93
FITCHBURG	43,770	901,292.56	—	—	—	—	—	3,346.10	507.11	29,792.63	—	679,588.73
WALTHAM	43,577	522,367.02	—	—	—	—	—	1,337.61	—	34,065.76	—	245,084.12
SALEM	42,833	607,022.02	—	—	—	—	—	8,381.49	—	31,106.67	42.00	338,056.27
CHELSEA	39,940	512,925.18	—	—	—	—	—	195.24	—	24,041.68	200.00	232,319.62
TAUNTON	38,612	1,635,131.70	\$80.60	—	—	—	—	117.14	—	35,005.11	225.00	236,455.18
REVERE	35,687	326,964.91	—	—	—	—	—	—	—	18,275.37	50.00	157,587.70
MELROSE	27,971	289,471.81	—	—	—	—	—	—	—	18,277.03	—	141,087.64
BEVERLY	26,814	291,644.97	—	—	—	—	—	6,079.90	4,287.35	20,272.36	—	170,214.67
NORTHAMPTON	24,977	374,805.63	—	—	—	—	—	4,507.63	—	19,894.10	—	158,678.42
GLOUCESTER	24,862	520,581.01	—	—	9,050.44	—	—	1,050.00	1,338.84	19,894.10	—	278,307.54
LEOMINSTER	23,549	330,982.83	—	—	—	—	—	3,180.51	—	16,283.61	—	166,229.67
ATTLEBORO	22,375	315,398.83	—	—	—	—	—	511.17	6,028.39	17,779.32	—	118,568.86
PEABODY	22,303	321,217.63	—	—	—	—	—	—	—	22,002.31	25.00	276,634.48
NORTH ADAMS	22,230	308,113.65	—	—	565.25	—	—	—	—	15,602.03	100.00	172,751.93
GARDNER	20,245	190,274.84	—	—	120.00	—	—	4,066.25	—	14,535.61	25.00	81,300.51
WESTFIELD	19,956	884,468.80	—	—	—	—	—	—	—	18,033.61	—	128,442.28
WOBURN	19,886	272,604.67	—	—	—	—	—	—	—	13,561.20	—	146,527.51
MARLBOROUGH	15,680	206,866.52	—	—	—	—	—	—	—	10,339.02	—	115,127.94
NEWBURYPORT	14,079	237,310.15	—	—	—	—	—	—	131.46	9,042.73	—	126,665.93
39 Cities	2,986,588	\$56,087,529.19	\$89.60	\$16,655.63	\$34,446.46	\$54,524.24	\$58,875.48	\$123,896.01	\$116,026.86	\$1,921,163.00	\$116,026.86	\$24,354,256.79

¹ Detail of Departmental, except Unclassified, is shown on Table IV, pages 34-43.

² Includes \$15 from administration of trust funds.

³ Includes \$12 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST	
	ELECTRIC LIGHT		WATER		Sale of Lots and Graves	Care of Lots and Graves	Care of Undeveloped Lots (Interest on Funds)	Miscellaneous	On Sinking Funds
	Rates	Miscellaneous	Rates	Miscellaneous					
BOSTON	—	—	\$5,694,327.29	\$23,956.72	\$38,637.50	\$14,653.28	\$26,338.89	—	\$939,301.39
WORCESTER	—	—	1,158,366.80	7,259.49	24,470.00	22,320.65	23,838.04	—	59,595.08
SPRINGFIELD	—	—	896,678.73	318,939.77	—	—	—	—	18,632.88
FALL RIVER	—	—	457,513.42	5,915.44	6,616.00	12,858.21	9,609.16	—	17,118.43
CAMBRIDGE	—	—	611,491.81	14,713.78	28,998.70	21,504.10	8,081.16	—	15,630.88
NEW BEDFORD	—	—	427,928.44	29,057.65	8,171.00	14,363.55	13,223.41	—	35,079.66
SOMERVILLE	—	—	488,670.15	1,001.67	—	—	—	—	18,893.60
LYNN	—	—	579,901.66	9,503.72	10,172.73	16,892.60	20,471.30	\$3,577.13	15,450.06
LOWELL	—	—	405,517.91	734.29	3,677.95	16,458.25	7,426.24	30.44	29,637.89
LAWRENCE	—	—	273,461.57	22,407.57	3,590.00	9,342.75	—	—	11,713.38
QUINCY	—	—	427,764.77	9,253.40	18,070.00	17,306.18	13,027.71	—	27,310.41
NEWTON	—	—	382,633.00	12,159.15	—	—	—	—	29,284.17
MEDFORD	—	—	249,398.18	3,347.16	27,632.00	17,693.92	—	128.50	—
ROCKTON	—	—	279,673.93	1,835.38	12,900.00	10,309.19	3,260.12	65.45	20,552.66
MALDEN	—	—	273,831.36	2,490.38	8,326.00	7,181.47	8,141.25	—	15,110.10
HOLYOKE	—	—	203,437.32	11,400.58	—	—	—	—	33,271.80
^ \$1,417,152.63	^ \$200,025.10	—	207,811.35	8,783.22	—	—	—	—	26,619.35
FITTSFIELD	—	—	331,154.75	1,042.80	7,321.60	8,010.74	2,374.99	20.00	2,951.91
EVERETT	—	—	165,840.84	11,577.17	—	—	—	—	10,397.01
HAVERHILL	—	—	271,163.71	3,736.03	—	—	—	—	23,133.53
CHICOPEE	631,065.89	11,122.74	152,066.46	2,312.97	680.00	2,205.98	938.95	—	9,814.90
FITCHBURG	—	—	209,808.59	137.58	3,569.50	7,019.69	3,966.32	—	14,964.80
WALTHAM	—	—	213,391.44	—	4,849.00	8,213.42	—	425.96	14,237.49
SALEM	—	—	190,638.08	2,530.18	3,155.07	3,992.41	6.50	80.00	21,934.64
CHELSEA	—	—	107,376.80	1,885.77	2,390.00	5,662.83	7,113.86	25.00	47,193.95
TAUNTON	111,787.45	—	127,629.10	1,288.98	—	—	—	—	7,208.74
REVERE	—	—	78,325.83	2,806.76	—	—	—	—	22,133.76
MELROSE	—	—	74,992.65	147.48	9,026.25	7,707.04	6,347.58	723.00	6,076.11
BEVERLY	—	—	83,508.78	3,909.33	3,818.50	4,756.95	4,446.00	—	8,455.73
NORTHAMPTON	—	—	190,526.40	1,847.63	1,322.00	5,075.55	2,379.67	287.00	20,503.96
GLOUCESTER	—	—	127,939.63	3,695.28	328.00	—	292.48	—	14,944.82
LEOMINSTER	—	—	136,762.84	2,110.95	1,662.50	4,614.75	2,170.00	919.14	2,579.45
ATTLEBORO	—	—	139,040.21	789.76	—	—	—	—	29,389.31
PEABODY	451,921.34	2,379.27	108,250.11	238.01	2,382.00	3,841.24	1,369.15	102.50	5,910.25
NORTH ADAMS	—	—	73,150.87	9,230.69	3,651.50	7,302.65	2,605.74	—	7,121.91
GARDNER	—	—	93,528.07	7,531.33	650.00	4,621.75	1,822.22	10.00	2,712.91
WESTFIELD	—	—	87,516.36	—	—	—	—	—	1,461.94
^ \$25,433.71	—	—	60,489.35	3,128.98	4,050.00	4,288.74	2,973.13	6.00	4,099.44
WOBURN	—	—	68,119.45	1,574.03	45.00	978.00	1,343.96	—	13,641.73
MARLBOROUGH	—	—	—	—	—	—	305.64	—	8,847.81
NEWBURYPORT	—	—	—	—	—	—	—	—	13,679.87
39 Cities	\$4,198,408.25	\$350,948.27	\$16,204,672.27	\$543,453.54	\$240,682.80	\$288,620.89	\$173,934.22	\$6,409.12	\$697,535.54
									\$1,622,376.80

1 For detail see Table V, page 44.

2 Includes \$415,190.23 from gas.

3 Includes \$47,052.89 from gas.

4 Academy of Music.

5 Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*
1. General Government.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	766,386	\$51,672.16	—	\$39.50	\$27,064.67	\$593.05	\$21,306.77	\$2,204.28	\$463.89
MORCHESTER	198,741	30,291.98	—	—	10,675.51	3,235.75	16,023.69	144.00	213.03
SPRINGFIELD	159,896	40,320.89	—	4.05	5,440.02	1.57	10,505.20	180.14	24,189.91
FALL RIVER	115,062	6,317.32	—	—	2,615.44	—	3,694.38	7.50	—
CAMBRIDGE	111,124	9,826.48	—	—	5,475.05	95.00	3,892.93	363.50	—
NEW BEDFORD	110,308	19,886.55	—	—	3,265.57	1.25	16,126.83	492.90	—
SOMERVILLE	105,883	6,887.91	—	—	3,783.97	—	2,910.90	126.95	—
LYNN	105,153	6,867.60	—	—	4,250.80	—	2,616.80	—	66.09
LOWELL	101,229	6,798.17	—	—	3,503.94	—	3,294.23	—	—
LAWRENCE	85,603	6,711.60	—	—	2,932.20	—	3,056.69	—	—
QUINCY	82,084	7,169.74	—	—	3,281.48	—	3,824.45	—	732.71
NEWTON	77,257	14,771.43	—	—	7,660.81	430.55	5,346.16	363.81	—
MEDFORD	67,071	6,131.03	—	—	2,211.55	—	3,007.76	1,333.49	—
PROCKTON	65,202	7,490.27	—	—	2,834.75	95.28	3,173.97	912.12	—
MALDEN	59,567	4,503.81	\$284.14	77.06	3,052.69	—	1,302.12	995.12	29.95
HOLYOKE	57,775	7,724.27	—	—	1,690.85	—	3,833.42	59.00	—
PITTSFIELD	53,560	5,692.16	—	—	2,376.44	1.13	4,319.59	95.00	—
FYFREET	48,553	3,923.65	—	—	2,343.02	9.75	1,512.43	28.45	—
HAVERTHILL	44,626	4,928.49	—	—	2,691.49	103.50	2,058.50	—	—
CHICOPEE	43,770	5,672.25	—	—	1,472.25	—	—	—	—
WITCHBURG	43,577	4,058.73	—	—	1,557.98	—	2,084.93	465.91	75.00
WALTHAM	42,883	3,493.76	—	—	48.29	—	1,840.35	13.80	4,200.00
SALEM	39,940	2,115.70	—	—	995.80	—	1,119.90	—	1,459.60
CHELSEA	38,612	4,710.24	—	—	3,378.14	—	1,311.01	—	81.63
TAUNTON	35,037	2,969.83	—	—	1,623.55	—	1,346.28	20.00	1.09
REVERE	35,087	3,230.90	—	—	1,583.20	—	1,410.13	—	—
MELROSE	27,971	2,705.59	—	3.07	1,097.13	—	1,258.01	—	234.50
BEVERLY	26,814	1,404.45	2.20	—	832.70	—	439.00	348.25	—
NORTHAMPTON	24,977	1,161.28	—	—	523.40	40.00	551.88	37.75	5.00
GLoucester	24,862	3,369.53	—	—	1,414.15	86.00	545.78	—	1,033.00
LEOMINSTER	23,519	4,669.05	—	—	926.20	370.60	1,346.85	6.00	2,376.00
ATTLEBORO	22,375	2,697.89	—	—	1,349.13	—	1,260.53	—	—
PEABODY	22,303	1,287.90	—	88.23	647.45	—	600.45	—	40.00
NORTH ADAMS	1,626.61	1,626.61	—	—	1,136.85	—	482.18	7.58	—
GARDNER	20,245	2,386.85	—	—	415.25	—	966.50	—	995.50
WESTFIELD	19,956	2,161.08	—	9.60	485.95	—	1,592.48	1.00	—
WOBURN	19,883	7,737.35	—	4.15	926.45	77.50	1,160.90	—	5,650.00
MARLBOROUGH	15,680	7,836.99	—	—	237.00	—	1,599.99	—	—
NEWBURYPORT	14,079	1,040.73	—	—	636.09	—	274.64	—	130.00
39 Cities	2,986,588	\$307,252.22	\$286.34	\$225.66	\$117,337.21	\$5,140.93	\$131,368.63	\$8,226.55	\$44,666.90

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1945	A Total Receipts	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	766,386	\$75,563.68	\$10,069.00	\$2,750.61	\$62,744.07	—	—	—
WORCESTER	198,741	43,049.10	8,892.00	279.97	3,085.86	\$125.00	\$154.13	\$512.14
SPRINGFIELD	159,896	5,983.50	1,787.62	1,295.97	2,899.01	—	—	1.00
FALL RIVER	115,062	2,204.95	193.85	445.35	979.65	—	18.00	508.00
CAMBRIDGE	111,124	10,562.43	7,010.69	1,776	2,630.53	—	22.27	897.18
NEW BEDFORD	110,308	3,756.78	1,106.99	267.10	1,385.69	—	—	9.97
SOMERVILLE	105,883	1,990.70	120.50	—	1,038.83	—	—	831.37
LYNN	105,153	2,358.51	644.84	92.95	1,597.82	—	—	22.90
LOWELL	101,229	35,985.64	33,122.19	332.43	1,803.92	—	—	727.00
LAWRENCE	85,603	4,805.05	3,528.75	34.95	1,216.35	—	—	25.00
QUINCY	82,084	1,884.84	244.28	19.98	981.45	—	—	13.30
NEWTON	77,257	2,549.13	373.97	142.10	519.83	—	1,513.23	—
MEDFORD	67,071	449.69	116.50	14.00	319.09	—	—	—
BRCKTON	65,202	1,697.77	329.45	268.58	566.82	—	—	279.00
MALDEN	59,567	2,076.70	1,059.53	—	529.67	.35	260.57	247.50
HOLYOKE	53,775	2,098.94	194.40	206.46	821.08	—	240.00	877.00
PITTSFIELD	53,560	1,149.14	5.00	322.65	952.41	—	—	—
EVERETT	48,553	1,225.52	273.31	—	959.21	—	—	—
HAVERHILL	46,162	1,345.50	445.46	—	559.24	—	79.80	261.00
CHICOPEE	44,626	481.67	—	20.00	461.67	—	—	—
FITCHBURG	43,770	1,608.94	772.42	58.45	652.07	—	—	126.00
WALTHAM	43,577	1,198.72	263.96	—	449.57	—	—	485.19
SALEM	42,833	1,521.23	59.25	932.98	524.00	—	—	5.00
CHELSEA	39,940	1,996.62	49.71	7.14	1,574.41	—	—	365.26
TAUNTON	38,612	1,259.01	265.69	16.00	680.32	—	—	297.00
REVERE	35,687	353.31	202.75	—	145.06	—	—	5.50
MELROSE	27,971	743.91	335.37	160.98	247.56	—	—	—
BEVERLY	26,814	1,214.68	764.50	90.00	260.18	—	—	—
NORTHAMPTON	24,977	2,602.46	459.40	6.50	169.15	—	100.00	—
GLoucester	24,862	635.05	2,260.41	—	331.05	—	—	11.00
LEOMINSTER	23,549	448.22	4.30	5.75	102.17	—	—	336.00
ATTLEBORO	22,375	1,169.10	468.07	570.06	119.97	—	—	11.00
PEABODY	22,303	719.48	238.05	115.40	368.03	—	—	—
NORTH ADAMS	22,230	189.64	—	—	189.64	—	—	—
GARDNER	20,245	4,852.90	—	—	183.54	—	12,092.25	62.00
WESTFIELD	19,956	421.98	—	2.50	181.18	—	6.30	232.00
WOBURN	19,888	1,024.81	859.25	—	165.56	—	—	—
MARLBOROUGH	15,680	2,390.30	2,130.00	—	200.30	60.00	—	—
NEWBURYPORT	14,079	2,436.85	2,083.85	48.05	185.05	70.40	—	49.50
39 Cities	2,986,588	\$200,343.94	\$85,586.21	\$8,508.67	\$92,643.09	\$881.58	\$4,486.55	\$8,237.84

1 Includes \$210 forest fires.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

9. Health and Sanitation.

CITIES.	Population of 1945	A		B. HEALTH		C. SANITATION		D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Other Health and Sanitation
BOSTON	766,886	\$175,737.26	\$1,348.23	\$105,320.75	\$82,706.05	\$21,755.07	\$14,507.16	—
WORCESTER	198,741	102,415.73	29,600.77	48,291.45	1,569.18	4,668.60	17,367.11	\$858.62
SPRINGFIELD	159,896	72,440.82	31,574.90	20,790.89	422.31	18,336.82	—	1,315.90
FALL RIVER	115,062	39,541.83	2,757.00	33,838.73	436.70	—	2.60	2,486.80
CAMBRIDGE	111,124	156,345.99	7,085.72	91,976.19	932.41	411.96	55,919.71	3,062.64
NEW BEDFORD	110,808	46,447.56	4,908.23	29,565.63	28.50	8,882.56	3,993.06	—
SOMERVILLE	105,883	31,975.38	12,144.00	13,453.23	2,335.09	7,697.42	1,902.83	1,902.83
LYNN	105,153	35,199.23	7,356.69	18,054.14	188.15	—	520.04	—
LOWELL	101,229	9,327.91	8,446.65	—	49.05	312.17	—	34.83
LAWRENCE	85,603	18,094.66	68.25	14,184.34	—	—	3,907.54	72.00
QUINCY	82,505	14,293.78	1,436.00	14,293.78	—	8,964.86	13,739.50	—
NEWTON	77,257	15,704.59	2,712.00	2,734.98	142.70	10,114.91	—	—
MEDFORD	67,071	11,239.01	1,189.04	8,385.84	365.36	539.20	759.57	—
BROCKTON	65,202	210,774.51	5,842.92	4,395.72	268.64	146,072.59	53,493.88	700.76
MALDEN	59,567	17,672.34	3,349.33	5,523.70	270.71	22.40	7,888.71	617.49
HOLYOKE	53,775	3,655.05	1,550.00	—	738.81	880.23	—	486.01
PITTSFIELD	53,560	6,428.44	2,350.59	1,293.44	—	2,784.41	—	—
EVERETT	48,553	4,837.51	230.00	4,326.68	240.50	90.33	—	—
HAVERHILL	46,162	11,934.66	5,531.76	5,534.45	376.20	—	—	472.25
CHICOPPEE	44,626	650.00	—	—	—	650.00	—	—
FITCHBURG	43,770	9,161.35	3,988.50	3,802.68	259.85	1,110.32	—	—
WALTHAM	43,377	26,636.20	977.80	5,348.61	377.90	9,231.89	10,700.00	—
SALEM	42,853	23,309.17	8,537.65	8,105.46	32.80	—	6,600.00	13.26
CHELSEA	39,940	682.12	667.00	15.12	—	—	—	—
TAUNTON	38,612	25,628.39	2,069.30	—	46.20	21,372.68	—	2,200.21
REVERE	35,687	1,196.91	—	24.00	15.00	1,157.91	—	—
MELROSE	27,971	16,775.76	2,854.58	1,552.29	151.05	3,546.67	8,670.57	—
BEVERLY	26,814	4,402.86	946.00	3,217.09	109.85	—	—	129.92
NORTHAMPTON	24,977	12,496.20	805.99	9,927.72	—	1,631.29	—	131.20
GLOUCESTER	24,862	10,618.56	84.00	3,573.65	28.60	6,932.31	—	—
LEOMINSTER	23,549	4,102.47	106.43	2,009.86	—	1,607.67	—	378.51
ATTLEBORO	22,375	2,403.27	—	2,331.27	78.00	—	—	—
PEABODY	22,303	39,014.68	—	6,447.04	133.79	32,433.85	—	—
NORTH ADAMS	22,230	493.75	—	242.60	—	251.15	—	—
GARDNER	20,245	4,673.45	—	2,880.74	50.22	1,742.49	—	—
WESTFIELD	19,956	3,939.90	—	164.29	804.92	2,910.69	—	—
WOBURN	19,886	31,894.36	—	2,001.92	—	29,621.44	—	—
MARLBOROUGH	15,650	17,249.86	271.00	939.29	12.14	16,298.43	—	—
NEWBURYPORT	11,079	1,853.15	45.00	1,807.15	1.00	—	—	—
39 Cities	2,986,588	\$1,245,507.03	\$150,675.33	\$476,354.72	\$43,412.28	\$354,334.90	\$205,146.83	\$15,382.97

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES	Population of 1945	A TOTAL RECEIPTS	B General	C Joint Maintenance State and County	D Sidewalks and Curling	E Snow and Ice Removal	F Lighting	G Miscellaneous
BOSTON	766,386	\$6,926.54	\$8,070.72	-	-	-	\$125.00	\$730.82
WORCESTER	198,741	12,353.71	24,921.48	-	-	-	-	5.00
FALL RIVER	159,896	24,926.48	121.00	-	-	-	-	-
CAMBRIDGE	115,062	121.00	1,931.15	\$1,983.31	-	-	-	-
NEW BEDFORD	111,124	3,914.46	5,903.98	-	464.08	-	-	-
SOMERVILLE	110,308	5,903.98	-	-	-	-	-	-
LYNN	105,883	464.08	-	-	-	-	-	-
LOWELL	105,153	-	278.53	-	-	-	-	-
LAWRENCE	101,229	278.53	265.14	-	-	-	-	-
QUINCY	85,603	265.14	693.69	-	124.00	\$168.68	-	283.07
NEWTON	82,084	976.76	3,262.65	-	-	-	-	-
MEDFORD	77,257	3,555.33	354.72	-	-	79.65	1.95	-
BROCKTON	67,071	354.72	1,865.99	-	-	-	-	-
MALDEN	63,292	730.47	1,000.73	-	632.57	3.16	349.70	-
HOLYOKE	59,567	1,865.99	782.99	-	153.34	-	-	-
PITTSFIELD	53,775	3,085.10	237.40	-	-	11.25	-	-
EVERETT	53,560	1,608.20	1,203.66	-	-	-	-	1,370.80
HAVERHILL	48,553	-	-	-	-	-	-	-
CHICOPEE	46,162	1,214.91	-	-	-	-	-	-
CHICPEE	44,626	-	22,082.93	-	-	-	-	-
FITCHBURG	43,770	6.00	6.00	-	108.00	-	-	-
WALTHAM	43,577	6.00	337.00	-	-	-	-	-
SALEM	42,833	445.00	-	-	-	-	-	-
CHELSEA	39,940	-	160.35	-	-	-	-	-
TAUNTON	38,612	160.35	245.80	-	-	-	-	-
REVERE	35,687	245.80	13,133.02	-	-	-	-	-
MELROSE	27,971	13,133.02	463.60	-	-	-	-	-
REVERLY	26,814	463.60	-	663.40	-	-	915.00	-
NORTHAMPTON	24,977	1,578.40	1,543.55	-	-	-	-	60.00
GLoucester	24,862	1,608.55	354.36	-	-	-	-	-
LEOMINSTER	23,549	354.36	-	-	-	-	-	-
ATTLEBORO	22,375	-	444.09	-	-	-	-	-
PEABODY	22,303	444.09	411.95	-	-	-	-	-
NORTH ADAMS	22,280	411.95	-	-	-	-	-	-
GARDNER	20,245	-	150.96	429.62	-	436.75	-	-
WESTFIELD	19,956	1,026.33	100.00	-	-	47.00	-	-
WOBURN	19,886	147.00	72.43	-	-	5.00	-	-
MARLBOROUGH	15,680	72.43	685.39	-	-	-	-	-
NEWBURYPORT	14,079	690.39	-	-	-	-	-	-
39 Cities	2,986,588	\$112,346.93	\$102,196.84	\$2,091.96	\$3,465.30	\$751.49	\$1,391.65	\$2,449.69

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
5. Charities.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B. INFIRMARY		C Reimbursements for Relief	D Reimbursements for Aid to Dependent Children	E Reimbursements for Old Age Assistance	F Municipal General Hospitals	G Miscellaneous
			Sale of Produce and Board, etc. Stock						
BOSTON .	766,386	\$5,217,516.43	\$604.86	\$12,029.54	\$386,954.37	\$708,016.72	\$3,380,332.48	\$698,464.75	\$31,113.71
WORCESTER .	198,741	1,501,274.77	310.85	3,823.98	77,934.74	79,194.62	831,713.21	508,277.37	—
SPRINGFIELD .	159,896	1,344,845.38	37.41	58,306.37	45,763.73	53,540.07	577,197.80	—	—
FALL RIVER .	115,062	530,570.77	—	13,443.90	25,724.91	38,627.88	437,541.24	15,232.84	—
CAMBRIDGE .	111,124	822,576.75	—	11,854.52	47,761.50	64,027.38	403,981.25	294,952.10	—
NEW BEDFORD .	110,308	705,962.56	29.54	3,140.36	36,352.99	39,057.70	327,381.97	—	—
SOMERVILLE .	105,853	411,853.18	1,112.37	4,409.69	23,509.78	47,001.43	335,827.91	—	—
LYNN .	105,153	784,543.31	299.85	5,180.41	42,710.40	72,459.78	663,892.87	—	—
LOWELL .	101,229	704,856.27	—	2,591.42	29,324.20	79,223.74	653,716.91	—	—
LAWRENCE .	85,603	351,240.06	—	10,242.66	9,684.19	15,782.61	315,530.60	—	—
QUINCY .	82,084	799,227.63	—	—	10,889.92	32,666.27	229,608.89	526,062.55	—
NEWTON .	77,257	246,728.12	—	913.45	9,904.79	34,229.36	201,680.52	—	—
MEDFORD .	67,071	277,261.54	—	2,514.00	32,944.07	13,820.80	227,982.67	—	—
BROCKTON .	55,202	585,562.77	118.00	793.57	15,957.77	39,721.31	528,972.12	—	—
MALDEN .	59,567	335,000.70	924.65	4,991.80	45,882.03	27,502.04	255,700.18	—	—
HOLYOKE .	53,775	274,709.62	568.60	12,372.91	14,638.43	10,668.45	236,461.23	—	—
PITTSFIELD .	53,560	256,114.61	132.63	3,236.32	15,397.08	38,540.38	198,508.20	—	—
LYVERETT .	48,553	233,681.54	—	—	23,871.56	35,637.54	174,172.44	—	—
HAVERHILL .	46,182	631,077.40	—	15,483.42	10,813.04	24,122.54	342,362.97	248,265.43	—
CHICOPEE .	43,626	103,589.64	31.41	5,172.94	9,082.44	9,517.48	79,735.37	—	—
FITCHBURG .	43,770	574,738.95	—	1,278.12	26,993.20	4,457.45	135,999.96	406,010.22	—
WALTHAM .	43,577	193,481.43	105.00	3,920.54	16,510.23	17,058.01	157,887.65	—	—
SALEM .	42,833	221,723.13	—	3,363.28	16,022.12	13,970.53	186,367.20	—	—
CHelsea .	39,940	206,940.85	—	—	26,824.17	39,509.92	140,606.46	—	—
TAUNTON .	38,612	187,408.93	630.84	2,876.52	14,100.33	41,344.08	127,857.16	—	—
REVERE .	35,687	144,115.03	—	—	15,014.36	9,662.32	119,438.35	—	—
MELROSE .	27,971	87,586.88	—	—	5,529.24	5,520.64	76,807.00	—	—
BEVERLY .	26,814	145,613.03	—	4,641.77	12,714.90	10,909.39	117,246.97	100.00	—
NORTHAMPTON .	24,977	81,813.69	171.05	624.75	6,697.45	8,831.98	77,513.51	4.45	—
GLOUCESTER .	24,862	223,457.23	676.40	72.75	10,279.43	16,445.46	197,528.94	—	—
LEOMINSTER .	23,519	138,214.55	6,094.68	721.88	7,808.70	6,906.41	114,801.28	—	—
ATTEBORO .	22,375	101,505.97	—	—	4,695.00	14,281.94	84,790.52	—	—
PEABODY .	22,303	210,421.97	8,955.41	1,634.93	11,858.49	12,392.69	109,638.92	105,731.43	—
NORTH ADAMS .	22,230	134,163.31	—	273.21	2,571.04	5,253.45	44,971.05	—	—
GARDNER .	20,245	52,795.54	—	2,075.22	7,401.32	1,149.30	54,058.09	—	—
WESTFIELD .	19,956	64,823.93	140.00	2,411.63	4,349.62	9,613.28	70,878.71	—	—
WOBURN .	19,886	85,541.16	241.63	457.92	5,143.52	3,159.60	78,568.13	—	—
MALDENBOROUGH .	15,680	89,595.52	—	2,724.27	4,103.88	5,149.63	93,722.14	—	—
NEWBURYPORT .	14,079	103,431.80	456.15	—	—	—	—	—	—
39 Cities	2,986,588	\$18,627,600.95	\$21,641.33	\$197,166.42	\$1,122,298.22	\$1,691,734.00	\$12,760,516.13	\$2,803,026.69	\$31,218.16

¹ Includes Institutions Department, Child Welfare Division, \$30,281.69 and Steamer "Stephen J. O'Meara," \$832.02.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
5. C, D, and E. Reimbursements for Relief, Aid to Dependent Children, and Old Age Assistance.

CITIES.	REIMBURSEMENTS FOR RELIEF FROM —			REIMBURSEMENTS FOR AID TO DEPENDENT CHILDREN FROM —			REIMBURSEMENTS FOR OLD AGE ASSISTANCE FROM —		
	Individuals	Cities and Towns	State	Individuals	Cities and Towns	State	Individuals	Cities and Towns	State
BOSTON	\$50,738.36	\$106,677.05	\$229,538.96	—	—	\$708,016.72	—	\$15,634.32	\$3,364,698.16
WORCESTER	35.00	13,740.58	64,179.16	—	—	53,194.62	\$42.99	79,194.78	817,483.44
SPRINGFIELD	9,336.52	10,348.03	26,079.18	\$1.00	—	53,539.91	311.63	10,389.31	566,502.86
FALL RIVER	890.65	2,321.04	22,513.22	—	—	38,627.88	—	3,777.76	433,793.48
CAMBRIDGE	88.00	9,379.25	38,294.25	89.00	—	33,938.38	3,109.28	13,898.69	387,473.28
NEW BEDFORD	2,895.50	9,542.01	23,915.48	—	—	39,037.70	4,670.57	10,087.94	612,623.46
SOMERVILLE	350.55	7,556.97	15,599.28	—	—	47,001.43	1,476.60	9,969.18	324,382.13
LYNN	3,708.29	8,242.28	30,759.83	—	—	72,459.78	2,124.38	13,187.28	648,581.21
LOWELL	392.40	10,092.16	18,839.64	45.00	—	79,178.74	906.90	8,270.38	644,539.63
LAWRENCE	394.98	2,621.13	6,668.08	—	\$128.82	15,782.61	120.00	6,463.27	308,947.33
QUINCY	—	3,278.29	7,611.63	—	—	32,537.45	201.14	8,037.67	221,370.08
NEWTON	269.62	2,145.04	7,490.13	—	—	34,229.36	—	11,248.72	190,431.80
MEDFORD	1,926.70	8,178.45	22,838.91	—	43.82	38,721.31	456.00	11,866.72	216,115.95
BROCKTON	1,013.44	4,207.93	10,706.40	1,000.00	—	27,502.04	1,660.44	11,740.96	516,775.16
MALDEN	1,312.53	11,194.08	33,375.42	—	—	10,668.45	12.74	5,387.13	248,652.61
HOLYOKE	1,271.95	9,398.01	9,388.01	—	—	34,175.50	594.24	5,520.65	230,927.84
PITTSFIELD	225.93	7,401.76	12,709.39	288.52	4,076.36	35,537.54	125.00	5,043.60	198,213.96
EVERETT	520.45	7,640.75	15,710.36	100.00	—	24,132.54	119.91	169,017.94	338,206.58
HAVERHILL	781.72	1,288.24	8,743.08	—	—	9,517.48	—	4,031.39	79,003.94
CHICOPEE	554.45	7,970.89	7,970.89	—	—	4,437.45	—	661.52	133,147.51
FITCHBURG	5,455.88	5,516.06	16,021.26	—	—	17,068.01	834.00	2,852.45	153,001.43
WALTHAM	2,324.50	6,455.69	7,730.04	—	—	13,970.53	—	4,052.22	182,501.64
SALEM	994.64	3,275.16	11,752.32	—	—	39,509.92	40.18	3,866.56	188,739.32
CHELSEA	1,522.13	3,840.35	21,461.99	—	—	41,944.08	264.00	5,826.96	125,489.91
TAUNTON	259.27	3,602.23	10,238.83	—	—	9,662.32	—	2,103.25	107,923.81
REVERE	3,474.80	11,539.56	3,096.47	—	—	5,520.04	162.96	4,264.34	72,379.70
MELROSE	25.00	2,137.77	8,572.61	—	—	10,909.39	—	5,742.32	111,504.65
BEVERLY	966.09	3,176.20	8,572.61	—	—	2,806.93	3.90	994.36	70,515.25
NORTHAMPTON	—	2,666.77	4,030.68	—	—	16,445.46	—	2,456.63	195,072.31
GLOUCESTER	—	2,638.48	6,193.50	—	—	6,906.41	—	2,011.54	112,849.74
LEOMINSTER	—	2,586.56	7,249.22	—	—	8,126.54	—	1,317.67	83,472.85
ATTLEBORO	443.71	1,161.73	6,637.48	58.33	—	14,281.94	75.24	1,590.65	73,457.37
PEABODY	1,009.49	3,294.90	8,434.96	—	—	12,392.69	—	2,754.81	106,884.11
NORTH ADAMS	310.85	3,112.68	8,378.44	—	—	5,253.45	10.95	808.24	44,151.86
GARDNER	1,052.70	3,878.44	6,336.90	—	—	1,149.30	296.49	1,146.52	52,685.08
WESTFIELD	—	3,884.21	1,316.54	—	—	9,613.28	—	1,858.32	69,020.39
WOBURN	2,200.57	3,806.27	5,043.35	—	—	3,159.60	2,371.05	1,858.32	76,197.08
MARLBOROUGH	—	1,363.65	3,779.87	—	—	5,149.63	360.69	2,291.05	91,070.40
NEWBURYPORT	2.00	1,264.67	2,837.21	—	—	—	—	—	—
39 Cities	\$93,516.91	\$279,979.34	\$743,801.97	\$1,581.85	\$4,249.00	\$1,685,903.15	\$20,392.18	\$222,348.70	\$12,517,775.25

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
6. Veterans' Benefits.

Cities.	Population of 1945	A Total Receipts	B State Aid	C Military Aid	D Veterans' Burials	E Veterans' Relief	F War Allowance
BOSTON	766,386	\$122,227.53	\$34,499.75	\$98,737.30	\$4,737.98	\$1,453.00	\$52,899.50
WORCESTER	198,741	56,773.12	6,315.00	9,295.00	1,919.37	694.44	38,519.31
SPRINGFIELD	159,896	23,156.81	5,400.00	2,063.00	1,075.13	1,669.24	22,944.34
FALL RIVER	115,062	13,408.81	4,130.00	3,916.25	739.56	—	4,603.00
CAMBRIDGE	111,124	35,814.21	6,395.00	9,305.32	832.34	10.00	19,211.35
NEW BRIDFORD	110,308	14,268.34	3,947.50	2,022.60	674.65	472.18	7,151.41
SOMERSET	105,885	17,460.94	3,955.00	2,487.97	472.00	5.00	10,540.97
LYNN	105,153	21,319.09	5,805.00	5,704.25	898.13	—	8,911.71
LOWELL	101,229	25,395.55	6,028.00	1,815.00	887.20	—	16,252.35
LAWRENCE	85,603	14,073.66	3,190.00	4,342.50	632.00	—	5,909.16
QUINCY	82,084	8,342.52	1,502.50	1,527.50	136.02	—	5,176.50
NEWTON	77,257	2,578.58	1,100.00	120.00	100.00	14.37	2,486.70
MEDFORD	67,071	7,226.70	2,900.00	1,840.00	—	—	2,486.70
BROCKTON	65,202	11,558.99	2,095.00	1,405.00	569.00	765.00	6,724.99
MALDEN	59,567	10,637.40	2,886.00	2,337.50	609.00	—	4,744.90
HOLYOKE	53,775	12,564.05	1,410.00	687.00	186.78	—	9,941.77
PITTSFIELD	53,560	11,513.28	—	2,500.00	—	155.23	8,858.05
EVERETT	48,553	6,577.57	2,470.00	1,517.50	82.00	—	2,508.07
HAVERTHILL	46,162	6,574.55	1,805.00	1,346.50	300.00	18.00	3,105.05
CHICOPEE	44,626	14,928.20	820.00	1,181.47	245.00	416.73	12,265.00
FITCHBURG	43,770	8,742.77	2,440.00	468.72	250.00	121.75	5,462.30
WALTHAM	43,577	1,319.50	782.00	397.50	—	—	140.00
SALEM	42,823	14,912.34	2,815.00	1,178.31	87.48	54.00	10,777.55
CHELSEA	39,940	13,936.14	2,120.00	2,756.25	785.19	—	8,274.70
TAUNTON	38,612	4,519.57	1,460.00	820.00	114.27	—	2,125.30
REVERE	35,687	4,100.40	1,320.00	601.00	—	—	2,175.40
MELROSE	35,071	2,686.88	440.00	273.50	100.00	465.00	1,103.38
REVERLY	26,814	2,700.90	900.00	645.00	—	—	1,161.90
NORTHAMPTON	24,977	2,866.18	1,103.50	820.00	400.00	—	542.68
GLOUCESTER	24,862	7,973.26	2,905.00	805.00	678.38	—	3,584.88
LEOMINSTER	23,549	2,445.35	1,360.00	115.00	—	90.35	880.00
ATTLEBORO	22,375	5,175.85	346.00	1,140.00	—	—	3,389.85
PEABODY	22,303	5,885.63	590.00	1,292.50	300.00	—	4,003.13
NORTH ADAMS	22,230	8,992.80	1,030.00	1,292.50	—	339.60	5,730.70
GARDNER	20,245	3,618.88	780.00	810.00	20.59	47.75	1,943.13
WESTFIELD	19,956	440.59	120.00	—	—	106.50	300.00
WOBURN	19,886	3,165.45	1,465.00	665.00	—	—	3,058.95
MARLBOROUGH	15,680	4,265.50	—	782.50	200.00	—	1,935.50
NEWBURYPORT	14,079	2,711.11	1,185.00	—	257.61	26.00	460.00
39 Cities	2,986,588	\$547,065.10	\$120,445.25	\$99,524.64	\$18,467.68	\$7,275.64	\$301,351.89

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*

7. Schools.

CITIES.	Popula- tion of 1945	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Nursery Schools	F Lunch Rooms	G Miscellaneous
BOSTON	766,386	\$785,029.92	\$63,281.70	\$91,430.28	\$4,875.54	—	\$433,215.17	¹ \$192,227.23
WORCESTER	198,741	187,392.79	392.60	92,323.79	43.62	\$20,817.30	49,881.90	24,447.49
SPRINGFIELD	159,896	392,796.64	2,670.36	133,408.09	8,936.46	37,112.70	205,980.66	4,688.37
FALL RIVER	115,082	19,477.79	786.26	16,912.30	130.84	—	—	1,048.39
CAMBRIDGE	111,124	33,099.84	4,453.36	5,947.96	590.07	20,830.50	—	1,268.95
NEW BEDFORD	110,308	48,142.30	7,364.36	30,124.71	139.97	6,212.35	4,847.27	4,300.91
SOMERVILLE	105,853	20,090.40	6,408.39	8,416.36	—	—	—	358.38
LYNN	105,133	42,741.39	5,160.43	18,486.79	3,165.45	—	—	15,929.32
LOWELL	101,229	16,777.99	208.00	15,204.87	124.19	—	—	1,180.93
LAWRENCE	85,603	6,629.86	—	1,767.00	—	—	—	1,122.86
QUINCY	82,084	16,801.44	3,480.97	10,878.37	616.56	4,734.74	—	1,825.54
NEWTON	77,257	156,126.12	8,070.06	17,962.90	443.90	—	129,186.22	463.04
MEDFORD	67,071	36,981.27	—	3,972.80	742.56	—	31,331.74	914.17
BROCKTON	65,262	6,942.94	3,301.59	1,181.41	284.87	—	—	2,175.07
MALDEN	59,567	7,280.98	2,715.81	3,080.11	1,312.61	—	—	172.45
HOLYOKE	53,560	20,413.98	136.00	19,768.53	288.05	25,365.30	41,235.50	476.76
EVERETT	48,553	14,936.19	5,047.40	7,918.53	345.56	—	163.74	446.21
HAVERTHILL	46,162	22,128.80	3,474.25	8,515.68	926.90	—	—	339.72
CHICOPPEE	44,626	18,538.11	604.60	5,860.40	—	11,797.50	11,271.02	1,106.13
FITCHBURG	43,577	55,545.50	260.94	359.51	181.54	5,196.85	38,423.89	1,333.41
WALTHAM	42,883	12,282.14	1,400.51	15,345.72	124.51	—	—	4,935.50
SALEM	39,910	30,481.94	1,414.36	7,222.13	468.47	—	27,049.15	149.45
CHELSEA	38,012	1,694.48	665.26	144.82	618.50	—	—	265.90
TAUNTON	35,067	9,267.99	2,538.72	6,146.93	419.55	—	—	162.79
REVERE	32,150	3,215.10	2,289.59	743.63	—	181.88	—	181.88
MELROSE	27,971	1,635.72	—	1,113.99	93.76	—	—	427.97
BEVERLY	26,614	13,621.33	—	9,324.40	141.10	—	—	4,155.83
NORTHAMPTON	24,977	54,138.94	—	18,423.56	311.32	—	18,462.60	16,941.46
GLOUCESTER	24,862	23,387.97	180.96	10,165.55	157.98	2,344.00	9,302.17	1,237.31
LEOMINSTER	23,549	13,177.20	—	9,372.12	154.93	3,222.65	—	497.50
ATTLEBORO	22,375	2,982.59	1,299.75	1,090.60	369.24	—	—	223.00
PEABODY	22,363	1,029.44	793.69	143.00	20.04	—	—	72.71
NORTH ADAMS	22,230	11,779.70	—	11,539.26	77.70	—	—	240.44
GARDNER	20,245	2,650.08	351.00	1,843.38	138.40	—	—	378.00
WESTFIELD	19,956	48,676.50	—	22,426.74	—	—	24,850.56	1,260.80
WOBURN	19,880	13,714.04	7,263.21	2,566.42	119.64	—	3,592.60	291.81
MARLBOROUGH	15,680	228.21	—	108.57	481.28	—	—	—
NEWBURYPORT	14,079	13,376.11	—	11,515.94	—	—	—	1,378.89
39 Cities	2,986,588	\$2,241,002.87	\$134,659.36	\$624,231.66	\$27,507.30	\$137,633.89	\$1,028,650.45	\$288,319.71

¹ Includes Franklin Technical Institute, \$143,815.50.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
8. Libraries.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON	766,386	\$26,491.38	\$24,839.31	\$1,652.07
WORCESTER	198,741	7,912.83	7,906.83	6.00
SPRINGFIELD	159,896	—	—	—
FALL RIVER	115,062	2,575.04	2,524.45	50.59
CAMBRIDGE	111,124	989.69	864.69	125.00
NEW BEDFORD	110,308	1,530.10	1,530.10	—
SOMERVILLE	105,883	3,561.77	3,561.77	—
LYNN	105,153	5,010.41	5,010.41	—
LOWELL	101,229	1,160.74	1,160.74	—
LAWRENCE	85,603	808.22	789.29	18.93
QUINCY	82,084	5,184.25	4,919.34	264.91
NEWTON	77,257	13,955.66	12,992.37	963.29
MEDFORD	67,071	3,602.81	3,602.81	—
BROCKTON	65,202	2,213.89	2,187.29	26.60
MALDEN	59,567	4,315.25	4,315.25	—
HOLYOKE	53,775	—	—	—
PITTSFIELD	53,560	—	—	—
EVERETT	48,553	1,971.70	1,971.70	—
HAVERHILL	46,162	2,996.61	2,996.61	—
CHICOPEE	44,626	1,480.36	1,480.36	—
FITCHBURG	43,770	1,333.73	1,333.73	—
WALTHAM	43,577	2,785.40	2,785.40	—
SALEM	42,833	1,047.70	1,047.70	—
CHELSEA	39,940	1,126.67	1,084.34	42.33
TAUNTON	38,612	748.62	748.62	—
REVERE	35,687	588.00	588.00	—
MELROSE	27,971	1,621.51	1,579.08	42.43
BEVERLY	26,814	362.82	362.82	—
NORTHAMPTON	24,977	1,119.85	1,114.33	5.52
GLOUCESTER	24,862	—	—	—
LEOMINSTER	23,549	1,527.37	1,474.75	52.62
ATTLEBORO	22,375	863.44	769.63	93.81
PEABODY	22,303	—	—	—
NORTH ADAMS	22,230	664.23	664.23	—
GARDNER	20,245	—	—	—
WESTFIELD	19,956	—	—	—
WOBURN	19,886	476.64	459.89	16.75
MARLBOROUGH	15,680	350.63	350.63	—
NEWBURYPORT	14,079	682.79	482.79	200.00
39 Cities	2,986,588	\$101,060.11	\$97,499.26	\$3,560.85

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Concluded.*

9. Recreation.

CITIES.	Popu- lation of 1945	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Celebra- tions and Entertain- ments
BOSTON . .	766,386	\$56,176.72	\$19,000.69	\$15,408.50	\$574.72	\$21,192.81	—
WORCESTER . .	198,741	13,776.80	1,132.00	9,841.35	1,324.25	1,479.20	—
SPRINGFIELD . .	159,896	57,404.61	11,717.91	43,539.40	377.90	1,769.40	—
FALL RIVER . .	115,062	—	—	—	—	—	—
CAMBRIDGE . .	111,124	10,828.75	—	8,954.60	1,140.70	703.45	\$30.00
NEW BEDFORD . .	110,308	3,466.18	806.34	—	—	2,659.84	—
SOMERVILLE . .	105,883	345.85	—	—	—	345.85	—
LYNN . .	105,153	37,090.94	856.60	15,473.90	20,760.44	—	—
LOWELL . .	101,229	7,586.50	6,839.50	—	747.00	—	—
LAWRENCE . .	85,603	1,831.85	1,831.85	—	—	—	—
QUINCY . .	82,084	296.00	—	—	296.00	—	—
NEWTON . .	77,257	2,234.31	24.82	—	1,411.62	797.87	—
MEDFORD . .	67,071	—	—	—	—	—	—
BROCKTON . .	65,202	14,178.88	35.00	14,027.73	—	116.15	—
MALDEN . .	59,567	—	—	—	—	—	—
HOLYOKE . .	53,775	726.34	148.50	—	577.84	—	—
PITTSFIELD . .	53,560	1,483.68	683.68	—	207.85	592.15	—
EVERETT . .	48,553	25,903.38	50.00	—	25,853.38	—	—
HAVERHILL . .	46,162	121.33	121.33	—	—	—	—
CHICOPEE . .	44,626	—	—	—	—	—	—
FITCHBURG . .	43,770	—	—	—	—	—	—
WALTHAM . .	43,577	27.50	—	—	27.50	—	—
SALEM . .	42,833	32,845.16	1,503.02	5,130.05	26,212.09	—	—
CHELSEA . .	39,940	158.60	—	—	158.60	—	—
TAUNTON . .	38,612	12.00	—	—	12.00	—	—
REVERE . .	35,687	—	—	—	—	—	—
MELROSE . .	27,971	11,654.15	175.55	11,478.60	—	—	—
BEVERLY . .	26,814	332.00	200.00	—	—	132.00	—
NORTHAMPTON . .	24,977	—	—	—	—	—	—
GLOUCESTER . .	24,862	943.81	666.95	—	276.86	—	—
LEOMINSTER . .	23,549	182.00	—	—	182.00	—	—
ATTLEBORO . .	22,375	—	—	—	—	—	—
PEABODY . .	22,303	17,595.41	—	—	17,595.41	—	—
NORTH ADAMS . .	22,230	—	—	—	—	—	—
GARDNER . .	20,245	6,721.90	50.00	2,445.75	—	4,226.15	—
WESTFIELD . .	19,956	—	—	—	—	—	—
WOBURN . .	19,886	2,170.50	—	2,170.50	—	—	—
MARLBOROUGH . .	15,680	—	—	—	—	—	—
NEWBURYPORT . .	14,079	—	—	—	—	—	—
39 Cities . .	2,986,588	\$306,100.15	\$45,848.74	\$128,470.38	\$97,736.16	\$34,014.87	\$30.00

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					Investment Funds	F Miscella- neous
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON	\$939,201.39	—	\$26,098.45	\$111.62	\$40,478.42	\$28,479.30	\$55,735.43	\$400.00	\$673,832.96	\$92,379.68	\$21,685.53
WORCESTER	50,595.08	\$2,478.06	18,025.06	5,293.34	17,010.84	571.92	4,495.25	—	11,671.01	—	49.60
SPRINGFIELD	18,633.88	—	13,785.47	1,952.78	1,798.00	—	—	—	—	960.00	137.63
FALL RIVER	17,118.43	—	11,018.73	—	52.30	1,182.78	1,669.22	—	—	—	3,195.40
CAMBRIDGE	15,630.88	21.97	12,300.92	123.46	—	20.24	1,395.40	—	106.25	2,817.08	1,238.78
NEW BEDFORD	35,079.66	—	14,993.63	9.50	—	2,109.47	13,509.09	—	69.68	317.61	1,534.64
SOMERVILLE	18,893.60	—	16,999.51	—	26.26	309.38	400.60	—	26.05	—	770.56
LYNN	15,450.06	—	9,684.25	1,678.60	438.00	68.74	3,207.06	—	26.05	—	347.36
LOWELL	29,637.89	—	19,158.49	—	478.98	3.01	4,027.32	15.05	28.90	—	5,926.14
LAWRENCE	11,713.38	—	11,417.60	—	—	99.48	112.56	—	20.81	—	62.93
QUINCY	27,310.41	—	10,415.15	2,568.38	643.54	13,280.10	276.78	52.73	7,172.22	3,901.19	64.73
NEWTON	29,284.17	—	9,439.29	6,954.45	84.51	6.83	1,704.03	—	1,231.55	—	21.60
MEDFORD	20,552.66	174.14	14,327.49	2,710.86	919.07	437.50	84.26	—	647.37	—	567.78
BROCKTON	15,110.10	—	8,381.97	883.85	3,286.88	—	968.44	—	12.00	—	941.59
MALDEN	33,271.80	101.13	8,992.52	3,325.73	14.00	—	20,092.63	—	73.85	24,789.60	733.79
HOLYOKE	29,619.35	—	2,725.75	—	1,445.00	—	—	—	—	—	585.15
PITTSFIELD	2,951.91	—	2,165.81	770.07	—	—	—	—	—	—	16.03
EVERETT	10,397.01	—	3,632.80	—	—	3,298.90	3,447.50	—	—	—	17.72
HAVERHILL	23,133.53	.63	9,483.50	69.70	3,602.82	126.14	7,076.38	23.38	172.71	2,131.38	446.83
CHICOPPE	9,814.80	—	5,450.51	12.11	613.08	—	663.30	123.80	1,200.76	—	1,751.14
WITCHBURG	14,967.80	—	6,727.26	—	6,216.73	109.81	985.31	25.20	893.20	—	—
WALTHAM	14,234.49	—	4,053.47	1,010.52	2,330.64	—	1,766.90	162.36	552.31	4,358.29	—
SALEM	21,934.64	—	9,463.08	2.12	3,441.50	129.50	2,978.53	731.50	5,017.86	—	170.55
CHELSEA	47,193.95	—	43,307.96	—	276.25	—	55.72	—	—	—	3,554.02
TAUNTON	7,208.71	—	5,096.54	14.90	—	—	1,837.07	—	—	—	210.23
REVERE	22,133.76	—	17,526.86	—	—	—	51.07	—	7.10	—	4,548.73
MELROSE	6,076.11	543.28	2,132.21	1,750.82	908.90	36.06	143.05	44.38	499.33	—	18.08
BEVERLY	8,455.73	—	3,420.19	1,225.43	190.88	143.19	3,458.25	—	—	—	17.79
NORTHAMPTON	20,503.96	\$27.68	2,455.18	7.62	1,553.00	612.50	14,452.37	378.21	107.98	—	9.42
GLOUCESTER	11,944.82	34.06	9,158.65	1,947.77	1,491.73	400.00	500.00	—	831.91	173.11	407.59
LEOMINSTER	2,579.45	108.43	1,588.34	4.65	412.75	75.00	335.76	54.52	—	—	—
ATTLEBORO	29,389.31	168.05	1,644.27	415.49	20,384.35	—	4,500.48	—	2,143.42	—	133.25
PEABODY	5,910.25	—	3,350.91	75.85	2,334.81	71.00	—	—	—	—	77.68
NORTH ADAMS	2,712.91	—	2,680.89	—	18.64	—	13.38	—	—	—	—
GARDNER	1,461.94	—	574.75	881.26	—	—	—	5.93	—	—	—
WESTFIELD	4,099.44	2,625.00	1,392.68	1.87	—	—	—	48.24	20.10	—	11.55
WOBURN	13,641.73	—	8,237.43	—	380.34	167.39	444.06	51.15	90.50	87.60	1,770.55
MARLBOROUGH	8,847.81	—	7,347.40	—	402.45	369.83	4,621.80	—	2,821.82	1,049.79	418.12
NEWBURYPORT	13,679.87	—	3,937.60	—	—	—	—	—	—	—	476.58
39 Cities	\$1,622,376.80	\$7,082.43	\$362,792.72	\$33,803.04	\$111,764.78	\$52,198.16	\$158,483.16	\$2,116.45	\$709,251.66	\$132,965.33	\$51,919.97

TABLE VI. — Summary of Revenue Receipts.

Cities.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
Boston . . .	\$91,575,510.12	\$62,727,654.38	\$1,850,538.70	\$172,764.47	\$6,523,940.21	\$727,770.70	\$60,052.29	\$414,907.84	\$6,744,196.23	\$10,601,297.03	\$109,629.67	\$1,577,758.60
Worcester . . .	10,677,590.24	11,333,639.05	255,677.90	7,050.42	1,308,088.63	46,508.28	52,001.94	149,223.13	2,138,941.44	1,165,626.29	70,638.69	59,595.88
Springfield . . .	13,653,092.20	9,436,740.96	187,938.83	28,255.50	1,089,868.87	133,830.98	21,218.46	152,812.68	1,367,297.66	1,216,475.99	70,638.69	18,633.88
Fall River . . .	7,267,807.62	5,167,736.50	146,680.91	5,347.24	705,551.74	24,111.02	—	66,707.84	1,086,598.40	463,678.76	29,083.37	33,738.43
Cambridge . . .	7,791,390.20	6,167,837.37	196,995.41	7,120.08	719,552.04	6,573.49	6,090.60	80,599.05	1,086,598.40	626,205.59	28,608.33	33,738.43
New Bedford . . .	7,764,848.23	5,157,419.05	98,098.52	3,351.69	957,270.28	17,867.74	2,587.12	78,410.33	978,395.58	477,306.37	35,737.96	55,772.94
Norfolk . . .	6,634,291.36	4,951,957.15	99,094.21	3,506.76	480,647.24	9,350.00	—	80,490.33	496,690.24	489,671.82	—	18,893.60
Lynn . . .	7,691,167.02	4,950,716.79	128,945.50	5,033.59	813,702.48	85,719.65	19,444.07	61,075.11	970,557.63	589,408.38	51,113.76	15,450.06
Lowell . . .	7,271,020.44	4,896,428.89	115,103.94	1,752.38	857,621.04	5.00	872.25	55,821.36	979,895.91	406,285.90	29,637.89	27,592.88
Lawrence . . .	6,492,840.45	4,440,113.60	100,751.20	4,079.62	478,467.49	100.00	—	47,465.62	407,419.52	294,869.14	12,941.75	17,113.38
Quincy . . .	6,595,224.07	4,380,850.70	100,751.20	4,079.62	478,467.49	100.00	—	47,465.62	407,419.52	294,869.14	12,941.75	17,113.38
Newton . . .	4,422,325.83	3,339,061.36	13,690.75	5,930.60	422,598.44	2,081.41	10,634.60	70,334.26	883,562.48	437,018.17	48,403.79	27,310.41
Medford . . .	5,022,785.74	3,143,015.88	62,005.17	1,916.00	331,896.99	75.00	7,394.60	78,867.93	475,962.67	254,810.24	45,454.42	29,284.17
Brookton . . .	4,248,821.70	3,083,880.07	45,072.75	3,844.70	340,862.31	125.00	23,781.10	50,410.74	847,155.02	274,569.31	26,534.76	15,110.10
Malden . . .	5,561,017.56	2,682,138.58	73,785.88	1,843.92	464,509.29	21,550.00	—	36,058.04	389,470.67	1,862,041.83	23,648.72	33,701.10
Pittsfield . . .	3,350,306.05	2,357,373.24	9,245.33	9,245.33	318,439.99	7,071.26	5,666.40	37,732.84	313,552.64	166,596.56	—	29,619.35
Everett . . .	3,795,653.91	2,750,297.76	37,533.04	1,836.23	295,980.16	3,675.00	455.40	29,012.44	298,034.93	340,197.55	17,797.33	10,397.01
Haverhill . . .	3,679,997.67	2,194,018.27	45,715.00	1,836.23	464,587.87	27,464.33	1,036.64	49,071.16	695,653.81	177,418.01	3,824.93	23,133.53
Chicopee . . .	3,174,607.87	1,830,008.36	30,733.00	4,270.25	198,239.25	557.12	3,346.10	29,792.63	146,472.93	197,148.40	14,358.51	14,967.80
Fitchburg . . .	3,240,163.24	2,039,439.17	43,276.25	3,299.30	232,855.96	5,663.73	3,735.33	31,143.67	279,588.73	210,029.87	13,438.38	21,934.64
Waltham . . .	2,904,971.93	2,185,791.91	45,867.00	3,330.13	232,855.96	1,972.00	8,381.49	26,079.18	338,096.27	213,522.71	7,233.98	60,451.95
Salem . . .	3,180,737.97	2,257,074.12	48,079.15	2,087.56	264,502.52	34,827.19	189.60	35,230.11	232,319.62	193,592.86	15,191.69	7,208.74
Chelsea . . .	3,168,728.31	2,359,814.57	52,675.82	4,088.00	204,597.45	6,180.27	117.14	35,230.11	232,319.62	193,592.86	15,191.69	7,208.74
Taunton . . .	2,457,561.21	1,569,060.97	33,375.30	1,607.35	209,842.45	10.00	—	18,325.37	157,587.70	130,928.84	22,133.76	22,133.76
Dartmouth . . .	2,069,514.73	2,070,146.14	52,977.96	1,802.10	157,418.61	603.35	12,594.57	24,777.03	141,087.64	134,918.08	23,803.87	6,076.11
Norfolk . . .	1,717,077.72	1,308,861.47	3,018.50	2,222.25	114,000.34	6,903.50	4,507.63	20,272.36	170,214.67	75,140.13	13,054.42	8,455.73
Dorchester . . .	1,128,966.20	1,044,422.57	13,734.35	890.20	171,650.61	1,092.85	2,388.84	19,894.10	158,078.42	164,276.09	9,004.22	20,503.96
Northampton . . .	1,491,929.52	926,247.93	28,496.25	4,006.52	157,310.34	2,770.00	9,050.44	16,283.61	278,307.54	201,374.12	620.48	14,944.82
Glochester . . .	2,345,469.12	1,531,941.59	33,898.50	1,130.00	246,148.02	9,495.29	6,393.09	17,770.32	166,229.67	131,634.91	9,306.39	2,579.45
Leominster . . .	1,458,174.87	1,025,226.85	22,007.00	2,312.58	176,870.45	2,770.00	565.25	15,702.03	176,634.48	164,710.13	7,559.89	5,910.25
Attleboro . . .	1,559,075.69	1,020,194.72	11,879.10	2,247.50	128,860.25	1,306.42	120.00	18,031.92	272,751.93	109,157.00	13,559.89	2,712.91
Peabody . . .	1,044,265.19	26,241.53	2,533.40	2,533.40	112,642.94	1,040.00	4,066.25	14,500.61	128,442.28	82,381.56	6,503.97	4,099.44
North Adams . . .	1,438,382.69	1,004,245.49	31,340.50	1,284.75	142,091.88	1,306.42	120.00	18,031.92	272,751.93	109,157.00	13,559.89	2,712.91
Gardner . . .	993,565.66	703,520.22	16,924.25	1,211.00	80,755.35	1,040.00	7.79	14,500.61	128,442.28	82,381.56	6,503.97	4,099.44
Westfield . . .	1,838,401.01	1,027,927.23	22,767.45	1,874.40	109,617.07	1,040.00	7.79	14,500.61	128,442.28	82,381.56	6,503.97	4,099.44
Woburn . . .	1,211,377.67	827,897.01	6,688.50	792.21	104,284.57	173.71	131.46	10,339.20	146,527.51	87,516.36	11,357.87	13,641.73
Marlborough . . .	1,035,732.23	699,913.18	19,200.00	192.00	109,550.03	1.50	—	13,561.20	115,127.94	69,618.33	2,801.96	8,847.81
Newburyport . . .	982,158.04	608,365.24	13,644.00	850.00	121,888.65	100.00	—	9,042.73	126,665.93	87,570.98	350.64	13,673.87

39 Cities . \$258,950,644.26 \$176,094,936.33 \$4,218,169.13 \$317,809.46 \$20,986,583,598.12 \$245,625.56 \$368,187.16 \$2,037,189.86 \$24,354,256.79 \$26,298,336.01 \$709,647,032.319,912.34

¹ Includes \$15 from administration of trust funds.

² Includes \$12 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1945	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	766,386	\$2,350,134.96	\$123,188.07	\$115,467.23	\$1,078,368.07	\$774,638.45	\$258,473.14
WORCESTER	198,741	502,923.74	21,764.84	24,057.17	179,596.52	228,394.66	49,110.55
SPRINGFIELD	159,896	2,639.24	2,639.24	18,307.73	213,560.81	133,547.50	133,547.50
FALL RIVER	115,062	212,014.91	5,745.47	10,946.23	73,932.11	74,290.76	42,094.34
CAMBRIDGE	111,124	429,457.61	55,200.41	23,519.62	131,004.46	123,184.37	96,438.25
NEW BEDFORD	110,308	287,469.31	14,600.86	13,256.82	84,478.02	97,995.58	77,078.03
SOMERVILLE	105,883	254,868.25	17,562.38	18,049.22	108,067.42	90,990.27	20,198.96
LYNN	105,153	213,947.82	12,545.61	11,047.32	84,669.81	83,268.22	22,416.86
LOWELL	101,229	309,418.16	41,214.79	17,797.14	99,189.94	116,145.71	35,070.55
LAWRENCE	85,603	178,933.26	7,866.67	17,478.13	68,680.40	71,617.36	19,157.37
QUINCY	82,084	217,424.74	2,411.40	12,434.93	91,072.49	72,847.90	33,202.75
NEWTON	67,257	228,470.03	7,206.94	10,171.57	80,166.50	90,089.08	38,801.39
MEDFORD	67,071	203,036.79	7,206.94	13,650.55	73,887.96	86,498.89	21,762.45
BROCKTON	65,202	212,834.23	6,640.81	10,075.50	93,231.62	70,608.50	30,011.00
MALDEN	59,567	144,686.82	2,966.28	7,480.11	62,123.65	59,028.67	33,088.11
HOLYOKE	53,775	187,633.94	1,073.10	9,275.23	72,176.43	78,239.24	26,869.94
PITTSFIELD	53,560	146,068.21	3,204.21	6,153.90	54,798.68	58,085.01	23,826.41
EVERETT	48,553	152,022.62	18,331.69	11,136.03	64,180.80	48,816.56	9,557.48
HAVERHILL	46,162	120,869.22	794.13	13,250.72	50,924.01	45,013.26	11,481.23
CHICOPEE	44,626	157,325.79	5,878.94	12,114.82	62,440.52	48,400.93	33,575.39
FITCHBURG	43,770	129,866.08	5,515.28	8,864.57	44,389.66	57,136.38	13,696.53
WALTHAM	43,577	124,254.77	8,702.30	10,954.18	52,172.90	58,673.39	13,315.61
SALEM	42,893	139,563.03	13,407.97	9,885.85	42,278.10	53,956.98	8,363.21
CHELSEA	39,940	124,093.04	5,305.47	7,796.55	38,579.75	41,953.85	30,294.92
TAUNTON	38,612	102,341.26	5,934.41	7,466.58	43,001.45	32,838.97	15,181.38
REVERE	35,687	134,493.44	2,507.82	5,143.16	70,053.68	34,202.13	9,036.59
MELROSE	27,971	98,279.64	6,659.97	6,123.06	37,218.06	27,018.10	5,675.94
BEVERLY	26,814	82,695.13	252.84	5,070.36	27,867.03	21,132.45	16,826.47
NORFOLK	24,977	71,749.15	—	10,349.44	49,252.97	20,519.00	12,997.21
GLOUCESTER	24,862	93,118.62	3,712.01	4,795.25	25,541.10	10,924.38	13,043.06
LEONISTERS	23,549	58,015.80	3,495.00	8,536.42	29,326.87	30,600.86	5,433.16
ATLANTIC	22,375	77,322.31	3,743.67	5,184.33	37,006.24	19,283.50	10,154.27
PEABODY	22,303	71,372.01	3,707.34	3,897.70	26,212.96	26,238.09	6,234.06
NORTH ADAMS	22,230	62,390.15	3,590.04	5,084.99	24,497.47	16,155.39	9,174.04
GARDNER	20,245	58,431.93	1,817.91	4,928.45	22,348.92	17,746.67	5,356.26
WESTFIELD	19,956	52,098.15	1,746.25	2,852.95	26,492.72	24,849.23	9,767.72
WOBURN	19,886	65,711.17	2,625.49	3,401.71	28,017.57	13,905.27	4,840.65
MARLBOROUGH	15,680	49,910.69	4,019.72	4,379.93	25,941.34	7,272.43	5,866.54
NEWBURYPORT	14,079	44,080.01	—	—	—	—	—
39 Cities	2,986,588	\$8,750,758.69	\$422,099.33	\$509,186.59	\$3,524,010.21	\$3,100,694.48	\$1,194,768.08

TABLE VII. — Maintenance of Departments — Continued.
I D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	Licenses Commissioners	Other Finance Offices and Accounts
BOSTON	\$1,078,368.07	\$134,800.82	\$179,750.16	\$244,620.64	\$385,919.92	\$63,402.28	\$69,865.25
WORCESTER	179,596.52	30,736.61	195,743.17	—	42,650.00	9,234.74	1,232.00
SPRINGFIELD	213,860.81	48,199.85	37,350.75	48,647.89	74,583.26	4,089.36	989.70
FALL RIVER	78,932.11	15,828.81	18,109.77	17,825.42	26,578.51	—	589.60
CAMBRIDGE	131,004.43	28,195.44	163,167.69	—	27,504.08	6,811.44	5,325.81
NEW BEDFORD	84,478.02	18,276.52	127,432.33	—	26,044.61	3,756.07	968.29
SOMERVILLE	108,067.42	18,063.45	156,703.74	—	29,083.28	3,114.95	1,100.00
LYNN	94,669.81	11,028.08	20,301.64	23,266.61	26,533.74	7,854.20	900.00
LOWELL	99,189.94	14,403.32	44,646.90	—	31,385.52	3,925.29	—
LAWRENCE	91,072.49	11,971.52	22,890.68	22,141.42	27,137.33	430.72	1,091.13
QUINCY	89,166.59	17,982.58	12,030.28	25,688.61	26,670.70	1,321.40	1,248.00
NEWTON	73,887.96	13,816.69	14,343.91	26,568.39	20,749.55	723.05	729.93
MEDFORD	95,231.62	15,336.07	22,110.84	23,221.51	30,100.63	3,732.64	635.88
BROCKTON	62,123.65	13,351.90	127,430.88	—	18,460.59	2,244.40	—
MALDEN	72,176.43	12,289.87	17,447.18	19,328.36	20,895.67	2,215.35	—
HOLYOKE	54,798.68	8,794.05	8,989.19	13,558.57	17,800.30	2,850.07	2,806.50
PITTSFIELD	64,180.86	10,969.88	14,475.48	16,198.83	16,198.83	2,515.77	225.00
EVERETT	50,924.01	9,589.64	11,321.31	19,795.90	16,707.76	2,924.89	380.41
HANOVER	62,440.52	10,080.25	12,017.60	—	21,560.50	376.00	675.00
CHICPEE	44,389.66	7,921.82	19,135.64	14,224.50	14,224.50	2,932.70	175.00
WITCHAM	52,172.90	11,877.99	123,293.31	—	14,260.14	2,191.46	550.00
SALEM	38,579.75	5,929.02	7,534.38	12,688.66	14,208.58	1,617.46	300.00
CHelsea	43,001.45	4,979.84	11,085.74	—	13,033.09	2,046.08	435.00
TAUNTON	70,053.68	9,316.27	12,927.83	8,699.63	11,424.90	832.82	—
REVERE	34,351.09	8,022.01	19,678.88	15,633.96	20,469.47	1,455.04	160.11
MELROSE	37,218.06	7,235.05	15,538.68	—	10,670.29	950.00	350.00
BEVERLY	27,867.03	7,547.61	7,437.17	8,341.76	13,804.08	276.42	152.49
NORTHAMPTON	49,252.97	9,517.13	10,977.78	7,906.62	13,804.08	276.42	152.49
GLOUCESTER	25,541.10	5,550.99	4,115.11	11,511.91	15,095.98	1,900.25	250.00
LEOMINSTER	29,326.87	5,525.60	6,748.11	4,542.75	3,294.77	1,141.63	350.00
ATTLEBORO	37,006.24	6,265.01	4,660.96	4,542.75	3,294.77	790.00	75.00
PEABODY	26,212.96	5,744.20	10,861.42	10,380.00	10,394.35	718.86	632.60
NORTH ADAMS	24,497.47	5,877.39	8,015.27	5,551.59	8,831.90	483.57	—
GARDNER	22,348.92	3,335.33	5,549.38	—	6,727.43	791.68	—
WESTFIELD	26,495.72	6,644.88	19,618.32	7,414.64	8,750.85	644.42	—
WOBURN	25,047.57	4,161.32	4,962.20	—	6,704.00	770.00	—
MARLBOROUGH	—	—	12,647.43	—	7,712.68	526.14	—
NEWBURYPORT	—	6,370.95	18,895.31	—	6,011.05	859.70	404.32
39 Cities	\$3,524,010.21	\$589,270.12	\$980,142.73	\$601,588.48	\$1,113,972.25	\$146,150.59	\$92,886.04

1 Treasurer and Collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$774,638.45	\$208,542.16	\$49,768.39	—	\$39,033.30	—	\$23,333.51	\$350,349.76	\$103,611.33
WORCESTER	228,394.66	22,403.22	33,508.56	—	7,182.00	\$69,434.99	17,805.32	74,363.50	3,697.07
SPRINGFIELD	223,756.62	43,827.59	32,859.23	\$3,048.50	21,534.56	—	34,751.30	29,097.23	58,618.21
FALL RIVER	174,296.76	9,384.37	18,034.96	—	5,800.00	—	2,853.09	24,726.10	2,266.71
CAMBRIDGE	123,184.87	20,685.82	20,697.90	3,686.93	—	13,231.53	7,830.51	39,538.18	21,229.51
NEW BEDFORD	97,995.58	12,295.37	20,690.06	—	6,584.77	21,763.29	7,977.55	27,311.47	1,373.07
ROCKFORD	90,990.27	13,838.69	20,067.61	6,539.83	—	14,302.43	9,659.82	31,779.46	242.43
NOBENVILLE	80,990.27	13,838.69	20,067.61	—	—	19,366.58	11,393.02	24,902.06	2,013.43
LYNN	116,145.71	26,232.11	11,834.36	—	—	19,366.58	8,355.71	10,143.88	10,143.88
LAWRENCE	68,680.40	4,696.25	10,984.19	2,796.45	4,600.00	—	6,863.27	38,266.79	9,426.86
QUINCY	72,847.90	6,690.05	8,587.53	2,346.35	—	—	—	26,820.46	10,514.11
NEWTON	90,089.08	10,095.97	17,042.92	1,100.00	—	—	—	14,496.66	10,514.11
MEDFORD	80,498.89	10,095.97	9,899.37	7,639.96	—	—	9,152.11	16,266.24	359.75
BROCKTON	70,605.30	13,488.88	10,862.69	—	—	—	15,593.50	15,593.50	12,671.81
MALDEN	59,028.67	5,193.91	9,595.64	3,123.12	—	—	6,767.32	17,880.54	1,242.79
HOLYOKE	78,239.24	12,735.83	8,894.59	3,794.05	13,958.20	21,992.67	5,915.56	19,408.39	2,479.10
PUTTIFIELD	58,085.01	4,349.83	10,598.11	—	11,713.31	11,386.26	5,220.34	19,907.57	1,647.18
EVERETT	48,816.56	3,733.77	12,932.43	—	2,391.36	12,599.24	—	13,416.04	991.78
HAVERHILL	48,013.26	3,989.41	10,412.40	228.00	—	7,894.50	1,254.00	14,327.18	2,832.58
CHICOPEE	48,400.93	8,849.93	7,277.66	4,754.87	12,237.61	11,704.26	—	8,749.95	1,945.45
FITCHBURG	57,136.38	4,540.06	7,847.09	—	—	15,627.33	5,078.36	14,508.76	966.99
WALTHAM	53,673.39	6,347.78	10,578.19	—	—	*14,959.58	3,726.69	10,838.94	11,514.19
SALEM	53,956.98	6,050.60	6,716.51	2,654.90	—	16,691.08	4,781.28	11,346.96	6,425.68
CHELSEA	41,953.85	13,809.07	9,035.52	2,184.25	—	2,321.17	4,200.41	10,183.43	220.00
TAUNTON	32,558.97	4,232.92	8,068.03	—	—	4,286.94	3,629.71	11,984.59	656.78
REVERE	34,202.13	5,968.70	7,167.22	—	7,790.00	2,412.00	—	10,456.10	498.11
MELROSE	47,200.93	7,248.53	7,938.20	—	18,450.46	6,263.26	—	6,703.80	542.60
BEVERLY	27,018.10	2,310.00	6,643.60	2,120.00	4,660.00	6,574.24	—	3,167.66	190.00
NORTHAMPTON	21,132.45	2,373.63	9,945.70	230.00	—	1,015.55	—	7,377.57	583.04
GLOUCESTER	20,519.00	4,044.16	6,231.95	—	—	3,345.21	—	6,324.64	750.00
LEOMINSTER	20,924.38	3,160.79	3,251.81	—	—	—	—	3,781.78	2,737.84
ATTLEBORO	30,600.86	1,550.00	4,803.18	1,420.69	11,690.81	6,743.69	—	1,594.65	5,152.03
PEABODY	19,283.50	3,825.00	5,149.40	—	—	—	—	5,094.95	72.52
NORTH ADAMS	26,238.09	2,295.65	6,863.52	—	5,065.53	6,855.92	—	5,094.95	322.55
GARDNER	16,155.39	2,242.64	3,358.70	—	1,387.28	4,077.42	—	4,766.80	520.65
WESTFIELD	17,746.67	1,326.00	7,190.79	—	8,825.73	—	—	4,486.67	76.42
WOBURN	24,849.23	4,792.84	4,832.48	—	—	1,247.96	—	5,073.80	250.00
MARLBOROUGH	13,995.27	2,521.78	3,665.68	—	—	3,071.90	—	4,485.91	50.00
NEWBURYPORT	7,272.48	1,669.35	2,753.43	—	—	—	—	2,799.70	—
39 Cities	\$3,100,694.43	\$529,710.16	\$457,163.85	\$47,667.90	\$187,127.48	\$461,276.24	\$180,548.88	\$948,236.79	\$288,963.18

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Persons and Property.*

CITIES.	Population of 1945	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	766,886	\$10,552,320.03	\$5,932,462.74	\$4,019,809.36	\$23,594.76	\$444,752.56	\$28,124.81	\$103,435.80
WORCESTER	198,741	2,139,012.88	1,035,317.69	905,786.36	2,031.58	65,117.20	32,913.03	6,877.02
SPRINGFIELD	159,896	1,942,614.89	806,927.84	1,005,691.00	457.93	75,555.20	53,603.72	5,773.20
FALL RIVER	115,062	1,063,770.49	537,461.96	494,894.08	—	25,682.61	3,035.43	1,716.35
CAMBRIDGE	111,124	1,254,642.86	544,606.52	575,852.77	259.07	48,405.77	23,420.93	62,097.80
NEW BEDFORD	110,808	936,371.14	448,960.84	437,079.27	—	26,477.81	20,819.63	3,033.59
SOMERVILLE	105,883	898,236.98	370,820.32	463,022.53	415.09	9,430.39	8,555.26	30,993.39
LYNN	101,153	922,391.58	375,539.58	477,374.63	1,908.71	21,974.93	2,754.14	43,417.55
LOWELL	101,220	944,434.73	457,142.64	452,379.91	—	24,177.91	4,118.37	5,007.16
LAWRENCE	88,603	733,510.75	327,115.34	415,621.45	1,008.71	17,072.45	15,913.38	9,694.46
QUINCY	82,084	731,739.27	337,532.21	362,061.57	1,023.27	15,133.52	30,911.96	25,076.74
NEWTON	77,257	743,652.10	332,000.74	340,367.13	209.78	25,481.07	45,844.84	238.49
MEDFORD	67,071	565,976.73	234,896.76	292,486.95	2,084.76	13,075.16	8,338.73	15,094.37
BROCKTON	65,202	600,049.84	246,437.97	328,765.09	244.40	12,204.53	19,200.27	2,797.58
MAIDEN	53,567	583,347.01	245,873.99	312,318.43	668.07	15,222.65	13,541.80	716.93
HOLYOKE	53,775	667,192.56	267,111.31	370,672.24	35.72	14,199.15	1,335.73	13,838.41
PITSFIELD	48,553	537,609.91	139,736.11	156,313.97	15.00	11,459.96	1,458.94	15,625.93
EVERETT	46,162	535,521.50	220,637.17	265,023.14	599.32	18,067.97	—	31,143.90
HAVERHILL	44,626	413,636.65	151,600.30	202,001.19	166.94	12,260.80	12,053.80	4,953.14
CHICOPEE	44,626	390,685.73	160,318.03	202,001.19	—	11,723.33	7,073.87	9,554.31
FITCHBURG	43,770	347,932.56	118,598.95	203,178.12	—	12,079.15	10,107.44	3,969.90
WALTHAM	43,577	304,554.69	125,411.71	183,049.65	418.96	7,776.48	9,127.45	29,070.44
SALEM	42,833	427,299.16	173,583.96	203,513.40	135.02	7,167.94	22,257.98	22,257.98
CHELSEA	42,833	430,710.12	160,941.24	231,867.87	309.72	13,131.14	20,640.77	24,405.56
TAUNTON	38,612	322,105.35	123,045.02	167,174.43	37.12	5,825.71	11,618.46	14,405.56
REVERE	35,687	333,739.26	138,146.30	179,921.15	—	13,910.31	7,461.50	7,461.50
MELROSE	27,971	216,794.39	89,791.80	110,881.43	96.45	9,979.93	5,821.13	723.65
BEVERLY	26,814	324,698.62	120,166.33	171,645.67	163.78	7,214.84	5,699.08	19,972.70
NORTHAMPTON	24,977	193,825.03	75,733.34	103,861.57	163.78	9,164.43	2,982.96	1,918.95
GLOUCESTER	24,862	239,712.16	92,737.54	114,244.02	319.75	5,677.82	11,348.37	8,384.66
LEOMINSTER	23,549	148,634.67	71,026.64	80,521.00	—	7,252.40	6,289.35	663.04
ATLEBORO	22,373	208,809.67	71,026.64	128,682.86	9.75	3,794.13	2,062.06	2,062.06
PEABODY	22,303	215,273.63	74,585.28	122,123.69	—	7,546.16	9,732.38	1,286.14
NORTH ADAMS	22,230	141,005.01	62,163.96	70,512.79	299.99	2,900.00	143.35	4,984.92
GARDNER	20,245	125,682.72	45,751.37	67,352.18	1,750.46	3,657.79	4,890.37	3,657.79
WESTFIELD	19,956	163,524.04	68,145.67	82,971.01	326.77	3,616.12	4,890.37	3,616.12
WOHLEN	19,886	80,972.00	38,422.92	39,988.03	—	1,636.46	256.61	341.18
MARLBOROUGH	15,670	104,307.05	45,965.11	45,969.73	225.00	4,112.65	7,347.15	687.41
NEWBURYPORT	15,079	86,094.85	32,359.78	45,866.98	—	978.33	5,425.05	2,064.71
39 Cities	2,986,588	\$31,443,893.62	\$14,904,060.86	\$14,469,638.60	\$40,353.59	\$1,045,116.89	\$449,790.75	\$534,932.93

TABLE VII. — *Maintenance of Departments* — Continued.2 B. *Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . .	\$5,932,462.74	\$5,443,239.59	\$199,225.19	\$61,871.16	\$98,444.11	\$129,682.69
WORCESTER . .	1,035,317.69	967,426.26	37,682.90	6,965.79	5,286.61	17,956.13
SPRINGFIELD . .	806,927.84	744,858.77	30,086.92	5,007.67	9,541.57	17,432.91
FALL RIVER . .	537,461.96	512,713.08	12,101.15	5,587.08	2,457.52	4,603.13
CAMBRIDGE . .	544,606.52	512,502.49	19,266.31	1,754.09	158.37	10,925.26
NEW BEDFORD . .	448,960.84	433,386.99	8,258.00	3,645.75	891.01	2,779.09
SOMERVILLE . .	370,820.32	347,621.21	10,846.02	3,321.08	4,305.25	4,726.76
LYNN . .	375,539.58	349,218.21	14,364.17	4,380.66	1,877.40	5,699.14
LOWELL . .	457,142.64	435,394.55	12,111.21	2,904.16	3,509.10	3,223.62
LAWRENCE . .	327,115.34	311,004.79	8,186.03	2,977.21	2,676.47	2,270.84
QUINCY . .	357,552.21	325,725.28	20,827.94	1,827.29	2,958.76	6,212.94
NEWTON . .	332,000.74	303,155.54	17,483.10	3,602.86	3,043.10	4,716.14
MEDFORD . .	234,896.76	224,167.88	4,558.11	1,133.16	295.35	4,742.26
BROCKTON . .	246,437.97	229,367.34	9,795.08	1,493.01	1,417.12	4,365.42
MALDEN . .	245,878.99	228,879.17	9,610.55	1,652.95	970.93	4,765.39
HOLYOKE . .	267,111.31	254,864.53	9,081.04	—	—	3,165.74
PITTSFIELD . .	139,736.11	130,376.75	2,800.53	—	—	6,558.83
EVERETT . .	220,687.17	209,590.78	6,573.81	1,734.04	652.49	2,136.05
HAVERHILL . .	151,600.30	139,031.51	9,253.32	606.90	828.50	1,880.07
CHICOPEE . .	160,318.03	141,737.02	16,953.86	—	215.00	1,412.15
FITCHBURG . .	118,598.95	108,177.56	3,797.80	1,750.65	2,568.26	2,304.68
WALTHAM . .	125,411.71	115,247.41	5,478.41	1,930.08	63.94	2,691.87
SALEM . .	173,583.96	164,656.71	4,470.61	2,234.57	771.50	1,450.57
CHELSEA . .	160,941.24	152,669.19	3,309.92	2,029.59	1,472.50	1,460.04
TAUNTON . .	123,045.02	116,222.15	2,938.55	1,242.72	832.35	1,809.25
REVERE . .	138,146.30	130,571.20	4,160.56	981.02	429.61	2,003.91
MELROSE . .	89,791.80	84,906.36	3,894.99	—	—	990.45
BEVERLY . .	120,166.33	112,025.94	4,145.40	1,768.73	556.07	1,670.19
NORTHAMPTON . .	75,733.34	71,627.02	2,472.45	649.01	188.91	795.95
GLOUCESTER . .	99,737.54	87,312.65	7,471.31	1,839.55	1,695.06	1,418.97
LEOMINSTER . .	47,908.88	43,700.43	2,658.82	—	—	1,549.63
ATTLEBORO . .	71,026.64	62,067.64	4,829.95	1,557.05	519.10	2,052.90
PEABODY . .	74,585.28	72,413.80	25.34	—	49.12	2,097.02
NORTH ADAMS . .	62,163.96	56,903.80	2,577.48	646.15	166.71	1,869.82
GARDNER . .	45,751.37	39,253.20	3,346.64	759.58	1,718.83	673.12
WESTFIELD . .	68,145.67	61,504.45	4,649.12	—	442.70	1,549.40
WOBURN . .	38,422.92	36,489.05	1,456.32	—	24.15	453.40
MARLBOROUGH . .	45,965.11	42,362.60	1,367.04	984.52	513.57	737.38
NEWBURYPORT . .	32,359.78	29,799.09	1,042.07	688.43	236.21	543.98
39 Cities . .	\$14,904,060.86	\$13,832,171.99	\$523,158.02	\$129,526.51	\$151,827.25	\$267,377.09

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$4,019,899.36	\$3,527,000.79	\$99,767.32	—	\$112,719.32	\$4,651.00	\$234,860.93
WORCESTER	996,786.36	918,237.00	18,540.55	—	18,385.38	10,838.65	30,784.78
SPRINGFIELD	1,005,391.00	959,208.27	16,217.20	—	16,252.84	6,922.46	6,790.23
FALL RIVER	494,894.08	463,672.53	9,819.71	—	8,866.70	11,181.66	1,353.48
CAMBRIDGE	575,852.77	552,375.14	13,465.76	—	7,378.51	1,623.57	1,009.76
NEW BEDFORD	437,079.27	410,113.62	13,230.07	—	9,611.93	1,521.78	2,601.87
SOMERVILLE	468,022.53	435,390.93	10,348.76	—	8,558.88	11,264.11	2,459.85
LYNN	477,374.63	453,271.39	9,992.22	—	11,687.53	1,897.33	556.16
LOWELL	477,374.63	434,660.83	9,992.22	—	6,436.50	2,903.10	2,651.01
LAWRENCE	352,379.94	348,294.34	6,543.52	—	8,579.47	9,672.33	8,431.79
QUINCY	362,061.57	340,670.36	8,230.58	—	6,036.34	3,496.30	3,627.99
NEWTON	340,857.18	304,573.35	16,586.67	—	8,020.00	10,786.53	890.63
MEDFORD	292,486.95	273,083.13	7,957.64	—	7,447.82	3,086.51	4,910.85
BROCKTON	328,765.09	297,894.89	7,926.40	—	7,447.82	6,542.83	1,353.54
MALDEN	312,318.48	297,894.89	4,726.15	—	5,212.95	3,164.36	1,320.13
HOLYOKE	370,672.24	328,634.90	11,134.81	—	2,943.67	6,889.78	4,131.18
PITSFIELD	156,313.97	145,741.68	3,560.00	—	2,943.67	1,212.18	2,916.44
EVERETT	265,023.14	252,216.03	16,905.77	—	3,720.62	1,521.86	1,095.44
HAVERHILL	232,601.67	205,395.71	16,905.77	1,549.91	4,923.50	1,762.24	1,894.54
CHICOREE	202,011.19	184,762.50	8,258.54	—	3,739.70	3,175.54	2,074.91
FITCHBURG	203,178.12	192,709.76	3,772.08	—	4,361.48	1,870.48	464.32
WALTHAM	133,049.65	120,882.08	3,110.46	3,785.00	2,826.06	1,139.91	1,306.14
SALEM	203,513.49	190,894.60	3,416.88	—	4,286.13	4,394.66	521.22
CHELSEA	231,867.87	214,048.32	6,508.43	2,758.00	3,138.29	4,887.93	1,358.29
TAUNTON	167,174.49	155,407.60	3,117.17	—	4,571.87	2,558.85	526.90
REVERE	172,921.15	159,762.57	6,973.88	—	4,084.93	1,003.36	1,519.00
MELROSE	110,881.43	92,737.26	3,612.69	10,000.00	1,917.89	906.13	1,096.41
BEVERLY	171,645.67	162,771.67	1,893.91	—	4,101.46	1,702.77	1,175.86
NORTHAMPTON	103,861.57	97,456.51	2,374.68	—	1,855.61	1,729.76	445.01
GLOUCESTER	114,244.02	102,917.83	5,469.43	—	2,526.99	1,379.58	1,950.19
LEOMINSTER	128,682.85	104,006.26	2,167.77	17,552.00	1,653.42	815.33	523.22
ATTLEBORO	122,123.69	90,060.68	13,584.05	21,150.00	2,964.09	130.01	794.03
PEABODY	70,512.79	64,944.34	3,916.52	—	2,523.81	1,193.46	878.00
NORTH ADAMS	54,293.33	3,013.94	8,210.78	—	945.82	1,263.24	345.45
GARDNER	67,352.18	54,293.33	3,210.78	—	2,219.44	1,466.65	1,161.98
WESTFIELD	82,971.01	77,191.29	3,789.38	—	1,124.14	481.80	381.31
WOBURN	39,988.03	37,341.43	780.64	—	1,356.03	28.00	481.93
MARLBOROUGH	43,969.73	39,618.17	3,235.03	—	1,543.97	1,064.18	648.38
NEWBURYPORT	45,866.98	36,631.40	1,563.91	5,000.00	712.07	1,708.19	454.41
39 Cities	\$14,469,638.60	\$13,209,979.13	\$374,820.99	\$76,182.91	\$307,777.34	\$173,868.50	\$327,069.73

TABLE VII. — *Maintenance of Departments — Continued.*
of D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$18,452.23	\$5,142.53	\$289,572.44	\$99,840.55	\$55,339.57	\$8,445.68	\$19,679.13	—	—	\$9,700.00	\$93,785.80	
WORCESTER	—	2,031.58	22,785.00	11,761.81	30,570.39	8,729.31	24,213.72	—	—	1,832.00	5,435.02	
SPRINGFIELD	—	457.93	69,697.61	314.33	14,343.26	8,504.18	44,945.70	\$99.84	—	—	673.20	
FALL RIVER	—	—	12,276.93	5,509.70	7,875.98	218.48	8,617.01	200.00	—	346.00	1,370.35	
CAMBRIDGE	259.07	—	35,511.61	—	12,394.16	9,753.72	13,662.21	—	\$56,720.70	—	5,377.10	
NEW BEDFORD	—	—	8,008.39	13,087.48	5,381.74	7,982.77	12,836.86	—	—	950.00	2,083.59	
SOMERVILLE	—	—	10,092.67	—	9,337.72	2,741.93	5,813.33	—	29,994.22	—	999.17	
LYNN	—	—	9,743.05	—	12,231.88	2,754.14	—	—	39,284.11	—	1,936.14	
LOWELL	—	1,330.75	—	—	12,231.88	—	3,002.43	—	—	2,197.30	1,936.14	
MASSACHUSETTS	—	1,608.71	11,326.54	4,850.14	8,001.23	1,115.94	—	—	—	789.00	4,218.16	
LAWRENCE	—	1,515.67	6,888.91	2,816.25	7,307.29	1,591.38	—	—	—	2,432.89	7,261.57	
QUINCY	—	1,023.27	5,756.22	4,246.81	5,130.49	15,488.40	—	—	—	2,671.56	999.57	
NEWTON	—	209.78	22,250.95	—	3,230.12	29,554.24	—	—	—	—	238.49	
MEDFORD	2,000.00	—	9,827.31	—	3,247.85	400.00	—	—	21,405.61	—	238.49	
BROCKTON	—	84.76	3,349.11	3,769.77	5,085.65	7,803.94	—	—	12,289.26	50.00	2,755.11	
MALDEN	—	244.40	9,245.40	2,983.81	2,993.44	7,803.94	—	—	—	2,624.80	172.78	
HOLYOKE	—	668.07	5,307.82	3,077.04	5,814.29	5,578.29	—	—	—	—	716.93	
PITTSFIELD	—	15.00	5,834.93	2,768.49	2,856.54	235.69	—	543.80	—	989.00	12,849.41	
EVERETT	—	599.32	12,415.64	—	5,652.33	—	4,068.82	390.12	—	—	1,631.05	
HAVERHILL	—	166.94	6,266.25	—	3,025.16	7,450.35	—	—	10,124.71	—	5,501.22	
CHICOPPEE	—	—	5,858.98	2,969.39	3,025.16	—	4,603.45	—	28,687.85	—	12,849.41	
FITCHBURG	—	—	3,362.77	300.00	5,564.35	17,078.87	—	—	—	825.00	2,940.86	
WALTHAM	—	—	1,982.10	3,293.88	5,422.50	3,368.81	—	—	—	2,012.28	9,554.31	
SALEM	—	418.96	4,396.35	2,800.24	2,904.14	2,365.05	6,737.63	—	—	2,616.59	1,353.31	
CHelsea	—	309.72	6,095.90	—	7,771.59	6,120.00	14,520.17	—	28,397.56	429.50	243.38	
TAUNTON	—	37.12	2,196.00	—	7,035.24	6,297.72	—	—	17,376.78	1,776.87	3,104.33	
REVERE	—	—	7,482.69	—	3,629.71	—	5,320.74	—	24,400.15	—	60.00	
MELROSE	—	96.45	5,275.33	2,899.18	4,828.44	—	—	—	10,085.19	2,748.09	1,572.28	
BEVERLY	—	—	5,973.83	2,854.00	1,530.00	—	5,821.13	—	4,604.60	1,815.03	1,041.87	
NORTHAMPTON	—	—	3,275.94	—	1,938.90	—	5,699.08	—	13,735.88	600.00	5,636.82	
GLOUCESTER	—	163.78	4,576.61	2,799.55	1,758.27	1,687.46	1,236.02	59.48	—	—	1,918.95	
LEOMINSTER	—	319.75	2,431.03	—	3,246.79	9,058.02	812.30	1,478.05	—	—	2,762.98	
ATTLEBORO	—	—	1,657.01	3,955.98	1,639.41	1,821.73	4,467.62	—	5,621.68	436.00	227.04	
PEABODY	—	9.75	3,970.64	2,055.00	2,027.46	3,794.13	3,794.13	—	—	1,049.59	1,012.47	
NORTH ADAMS	—	—	7,307.00	—	2,120.52	3,548.76	4,249.59	1,934.01	—	790.00	496.14	
GARDNER	—	299.99	—	323.61	2,900.00	—	95.35	48.00	4,933.87	—	51.05	
WESTFIELD	—	—	1,400.34	—	1,933.84	2,323.83	2,772.60	1,733.50	—	54.00	286.99	
WOBURN	—	—	1,357.37	—	2,258.75	503.07	4,270.51	56.79	—	288.00	3,612.87	
MARLBOROUGH	—	326.77	550.00	—	1,086.49	256.61	—	—	—	300.00	41.18	
NEWBURGH	—	—	1,443.50	500.00	2,169.15	224.50	6,317.97	804.68	—	129.00	558.41	
NEWBURGH	—	—	228.74	—	749.59	2,513.91	2,911.14	—	800.00	56.00	1,208.71	
39 Cities	\$22,202.69	\$18,150.90	\$606,905.88	\$180,366.78	\$257,844.23	\$158,563.51	\$283,878.97	\$7,348.27	\$308,462.17	\$40,058.50	\$186,412.26	

¹ Includes insect pest extermination.

TABLE VII. — *Maintenance of Departments — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1945	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	766,386	\$6,215,089.11	\$2,202,060.62	\$4,013,028.49	—
WORCESTER . . .	198,741	1,100,221.83	611,057.79	476,273.30	\$12,890.74
SPRINGFIELD . . .	159,896	1,153,195.13	265,352.66	876,392.59	11,449.88
FALL RIVER . . .	115,062	368,847.73	226,090.14	133,625.04	9,132.55
CAMBRIDGE . . .	111,124	808,812.85	249,580.73	553,232.12	6,000.00
NEW BEDFORD . . .	110,308	484,542.10	234,239.48	227,459.47	22,843.15
SOMERVILLE . . .	105,833	619,003.56	176,598.76	442,404.80	—
LYNN . . .	105,153	542,955.85	210,895.03	321,282.91	10,777.91
LOWELL . . .	101,229	374,868.10	183,383.63	179,477.12	12,007.35
LAWRENCE . . .	85,603	432,995.58	175,880.37	244,314.43	12,800.78
QUINCY . . .	82,084	545,950.68	150,313.78	385,788.71	9,848.19
NEWTON . . .	77,257	480,492.85	119,611.24	359,917.97	963.64
MEDFORD . . .	67,071	282,787.78	90,659.39	189,132.68	2,995.71
BROCKTON . . .	65,202	377,754.93	116,995.69	250,122.35	10,636.89
MALDEN . . .	59,567	336,902.61	83,695.62	249,886.78	3,320.21
HOLYOKE . . .	53,775	224,827.21	58,672.86	156,879.20	9,275.15
PITTSFIELD . . .	53,560	172,278.05	59,010.38	112,120.20	1,147.47
EVERETT . . .	48,553	202,952.51	70,146.00	132,706.51	100.00
HAVERHILL . . .	46,162	133,764.35	75,722.74	56,647.94	1,393.67
CHICOPEE . . .	44,626	133,996.79	40,446.50	93,550.29	—
FITCHBURG . . .	43,770	168,624.02	76,983.79	89,896.03	1,744.20
WALTHAM . . .	43,577	235,975.14	64,046.50	165,028.64	6,900.00
SALEM . . .	42,833	209,013.33	74,098.26	134,172.95	742.12
CHELSEA . . .	39,940	146,022.54	41,249.05	104,723.49	50.00
TAUNTON . . .	38,612	138,457.00	62,841.75	64,774.36	10,840.89
REVERE . . .	35,687	125,088.20	37,663.10	86,625.10	800.00
MELROSE . . .	27,971	111,391.87	31,796.02	79,595.85	—
BEVERLY . . .	26,814	107,411.43	52,797.88	53,495.55	1,118.00
NORTHAMPTON . . .	24,977	88,646.07	43,300.28	43,132.68	2,213.11
GLOUCESTER . . .	24,862	100,817.97	41,366.25	58,651.72	800.00
LEOMINSTER . . .	23,549	86,029.62	35,848.72	48,073.90	2,107.00
ATTLEBORO . . .	22,375	62,166.33	46,032.12	16,064.52	69.69
PEABODY . . .	22,303	109,015.36	44,348.55	64,506.81	160.00
NORTH ADAMS . . .	22,230	51,409.88	18,070.21	31,430.01	1,909.66
GARDNER . . .	20,245	71,679.27	41,162.10	30,517.17	—
WESTFIELD . . .	19,956	40,552.34	19,791.87	20,340.47	420.00
WOBURN . . .	19,886	52,081.99	25,499.25	26,582.74	—
MARLBOROUGH . . .	15,680	48,536.55	16,832.93	31,703.62	—
NEWBURYPORT . . .	14,079	38,106.37	16,342.57	21,763.80	—
39 Cities . . .	2,986,588	\$16,983,264.88	\$6,190,484.61	\$10,625,322.31	\$167,457.96

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B			E Vital Statistics	F. INSPECTION			
		General Expenses	Quarantine and Contagious Dis- ease Hospitals	Tuberculosis		School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON	\$2,202,080.62	\$796,979.88	\$10,405.16	\$956,729.39	\$105,927.54	\$210,823.56	\$97,574.30	\$23,620.79	—
WORCESTER	611,057.79	141,476.82	170,079.14	245,136.23	1,835.75	32,956.35	4,457.39	15,116.11	—
SPRINGFIELD	365,352.66	33,557.46	60,930.00	75,793.32	2,339.00	75,400.76	3,212.04	14,120.08	—
FALL RIVER	269,090.14	33,439.17	52,928.52	101,664.01	1,277.50	31,492.23	2,332.19	3,026.52	—
CAMBRIDGE	249,580.73	24,526.53	12,262.25	150,462.31	332.51	47,228.93	10,457.26	4,310.92	—
NEW BEDFORD	234,239.48	18,674.72	18,674.72	128,037.40	732.25	34,453.88	5,894.20	—	—
SOMERVILLE	176,598.76	16,790.51	34,014.63	95,098.44	1,153.21	25,277.77	8,195.48	6,068.72	—
LYNN	210,805.03	26,554.05	31,575.72	115,649.50	815.00	29,665.67	1,575.00	5,000.00	—
LOWELL	183,883.63	27,283.87	81,934.32	26,445.33	2,257.43	25,010.55	2,496.27	7,953.65	—
LAWRENCE	173,880.37	56,989.20	8,924.99	86,165.33	5,946.48	11,739.68	2,630.35	3,484.34	—
QUINCY	100,313.78	28,112.38	9,129.78	58,448.23	789.30	18,000.00	3,155.00	2,679.09	—
NEWTON	119,611.24	26,948.94	3,748.13	54,133.60	446.71	33,633.86	700.00	—	—
MEDFORD	90,659.39	16,732.32	6,336.71	39,993.96	3,814.43	22,631.97	300.00	850.00	—
ROCKTON	116,995.69	17,843.02	11,828.12	64,899.19	656.75	16,750.97	3,506.00	1,511.64	—
MALDEN	83,695.62	17,323.71	9,691.41	44,507.85	121.50	11,451.15	600.00	—	—
HOLYOKE	58,672.86	3,219.30	17,556.57	17,556.57	1,106.75	9,884.25	2,749.62	3,908.73	—
PITTSFIELD	59,010.38	9,622.59	12,713.80	19,487.22	854.87	9,992.97	3,730.00	2,603.93	—
EVERETT	70,146.00	10,536.76	1,993.52	37,388.98	1,064.53	15,838.85	300.00	3,023.36	—
HAVERHILL	75,722.74	8,688.39	8,903.36	43,025.66	342.50	11,331.86	1,013.00	2,417.97	—
CHICOPPE	40,446.50	7,398.89	4,058.80	12,473.70	71.00	10,328.64	1,700.00	4,415.47	—
FITCHBURG	70,983.79	5,220.96	4,290.21	47,469.66	497.00	13,824.58	800.00	4,880.78	—
WALTHAM	74,096.26	8,769.19	1,562.30	35,180.43	279.25	12,942.01	1,750.00	3,563.32	—
SALEM	74,096.26	7,366.62	17,763.52	43,208.76	471.90	8,917.58	480.00	162.50	—
CHELSEA	41,249.05	11,421.99	1,650.06	15,151.42	511.50	8,917.58	2,616.50	980.00	—
TAUNTON	62,841.75	6,648.63	1,567.78	43,629.71	271.75	7,600.90	1,175.00	2,358.98	—
REVERE	37,663.10	10,915.06	5,223.68	5,987.48	—	14,536.88	1,000.00	—	—
MELROSE	31,796.02	5,167.87	1,147.19	19,072.55	375.00	3,676.79	1,423.26	933.36	—
BEVERLY	52,797.88	10,557.38	703.50	25,405.91	257.75	12,434.62	500.00	2,888.72	—
NORTHAMPTON	43,300.28	5,532.08	399.80	24,472.92	357.75	9,868.90	1,943.91	724.92	—
GLOUCESTER	41,366.25	7,033.33	245.83	23,993.98	370.00	8,518.75	800.00	404.27	—
LEONISTON	35,848.72	8,369.70	354.78	18,742.90	173.25	5,776.45	938.33	1,493.52	—
ATTLEBORO	46,032.12	4,095.33	1,963.40	23,839.86	284.75	6,148.78	1,000.00	2,700.00	—
PEABODY	44,248.55	8,460.33	911.79	23,201.88	367.76	8,124.68	1,327.91	1,754.20	—
NORTH ADAMS	18,070.21	9,103.96	826.89	3,089.04	449.91	2,100.38	2,300.00	200.00	—
GARDNER	41,162.10	1,027.95	23,342.75	218.75	218.75	6,307.77	1,200.00	1,273.81	—
WESTFIELD	19,791.87	5,040.73	3,946.73	3,946.73	219.00	3,684.00	1,150.00	1,201.68	—
WOBURN	25,499.25	4,364.07	2,354.80	11,269.01	133.25	5,827.12	1,375.00	176.00	—
MAKESBOROUGH	16,832.93	3,651.25	1,770.67	6,815.49	156.25	3,439.27	600.00	400.00	—
NEWBURYPORT	16,342.57	3,637.03	100.60	10,229.49	56.25	869.20	850.00	600.00	—
39 Cities	\$6,190,484.61	\$1,510,645.83	\$601,355.86	\$2,807,146.18	\$137,336.81	\$823,117.54	\$180,008.01	\$130,874.38	—

* Included in inspection of animals and meat and provisions.

TABLE VII. — *Maintenance of Departments — Continued.*
S C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$4,013,028.49	\$331,804.04	\$210,515.92	\$2,336,532.72	\$1,134,175.81
WORCESTER . . .	476,273.30	172,548.02	—	168,727.61	134,997.67
SPRINGFIELD . . .	876,392.59	197,171.13	—	550,709.47	128,511.99
FALL RIVER . . .	133,625.04	14,361.44	—	99,448.22	19,815.38
CAMBRIDGE . . .	553,232.12	70,743.90	72,050.80	376,023.65	34,413.77
NEW BEDFORD . . .	227,459.47	70,644.49	—	126,257.40	30,557.58
SOMERVILLE . . .	442,404.80	20,221.86	66,401.63	313,409.93	42,371.38
LYNN . . .	321,282.91	74,649.86	—	215,988.14	30,644.91
LOWELL . . .	179,477.12	14,007.60	—	151,786.36	13,683.16
LAWRENCE . . .	244,314.43	17,197.92	—	211,340.71	15,775.80
QUINCY . . .	385,788.71	73,809.82	32,528.43	221,420.40	58,030.06
NEWTON . . .	359,917.97	98,511.14	29,967.40	164,161.41	67,278.02
MEDFORD . . .	189,132.68	14,864.12	40,980.39	105,002.51	23,285.66
BROCKTON . . .	250,122.35	90,494.66	—	143,916.55	15,711.14
MALDEN . . .	249,886.78	12,004.58	37,677.06	160,939.60	39,265.54
HOLYOKE . . .	156,879.20	9,133.68	—	125,636.57	22,108.95
PITTSFIELD . . .	112,120.20	57,575.20	—	35,545.00	19,000.00
EVERETT . . .	132,706.51	11,784.54	30,400.17	71,877.41	18,644.39
HAVERHILL . . .	56,647.94	7,465.74	—	42,879.84	6,302.36
CHICOPEE . . .	93,550.29	10,455.22	—	73,589.90	9,505.17
FITCHBURG . . .	89,896.03	25,131.09	—	51,228.75	13,536.19
WALTHAM . . .	165,028.64	14,003.56	18,426.13	99,413.65	33,185.30
SALEM . . .	134,172.95	45,192.17	—	64,938.70	24,042.08
CHELSEA . . .	104,723.49	6,100.67	26,809.60	50,588.05	21,225.17
TAUNTON . . .	64,774.36	29,082.57	—	20,556.71	15,135.08
REVERE . . .	86,625.10	18,250.90	22,357.29	46,016.91	—
MELROSE . . .	79,595.85	14,366.75	16,468.75	42,186.78	6,573.57
BEVERLY . . .	53,495.55	14,991.81	—	29,325.75	9,177.99
NORTHAMPTON . . .	43,132.68	22,783.33	—	10,217.40	10,131.95
GLOUCESTER . . .	58,651.72	33,841.95	—	24,759.78	49.99
LEOMINSTER . . .	48,073.90	28,592.09	—	11,970.65	7,511.16
ATTLEBORO . . .	16,064.52	5,824.96	—	8,372.14	1,867.42
PEABODY . . .	64,506.81	50,590.56	—	11,883.05	2,033.20
NORTH ADAMS . . .	31,430.01	15,594.55	—	13,277.77	2,557.69
GARDNER . . .	30,517.17	14,876.95	—	15,640.22	—
WESTFIELD . . .	20,340.47	6,818.06	—	6,960.66	6,561.75
WOBURN . . .	26,582.74	2,454.54	12,830.31	11,297.89	—
MARLBOROUGH . . .	31,703.62	22,534.71	—	6,345.37	2,823.54
NEWBURYPORT . . .	21,763.80	543.80	—	17,426.00	3,794.00
39 Cities . . .	\$10,625,322.31	\$1,741,023.98	\$617,413.88	\$6,237,599.63	\$2,029,284.82

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1945	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	766,386	\$3,758,131.69	\$144,561.94	\$1,216,916.03	\$118,722.86	\$1,107,870.33	—	\$963,439.33	\$206,631.20
WORCESTER	198,741	906,487.20	23,789.78	298,223.93	—	282,697.79	—	271,276.49	30,499.21
SPRINGFIELD	159,896	689,680.34	—	169,280.91	11,399.11	216,739.93	—	263,893.16	22,419.75
FALL RIVER	115,062	534,273.95	8,492.98	366,820.68	14,548.14	24,701.61	—	116,175.29	3,540.25
CAMBRIDGE	111,124	492,670.83	10,192.83	286,853.90	17,190.20	52,932.07	—	120,305.02	5,246.79
NEW BEDFORD	110,308	421,019.30	1—	261,204.60	9,347.07	34,233.07	—	102,868.10	13,365.56
SOMERVILLE	105,883	386,790.35	12,011.69	133,908.93	8,667.53	34,455.33	—	89,992.21	7,754.66
LYNN	105,153	309,128.93	7,714.83	57,634.96	10,172.59	57,954.91	—	168,736.59	6,915.05
LOWELL	101,229	342,020.04	16,358.97	154,736.47	—	53,897.16	—	114,660.63	2,316.81
LAWRENCE	85,603	355,855.49	5,012.19	157,322.45	19,738.73	57,172.68	—	115,035.21	1,574.23
QUINCY	82,084	438,403.48	8,322.66	130,359.14	7,175.37	170,856.16	—	110,188.44	11,261.71
NEWTON	77,257	876,630.00	11,936.38	332,433.91	42,691.67	255,266.75	—	163,223.42	13,199.16
BROCKTON	67,071	65,202.92	11,515.80	95,466.02	24,983.38	70,508.12	—	55,601.58	9,650.65
MALDEN	59,567	267,491.28	15,204.51	91,879.77	7,090.96	70,631.97	100.00	80,567.49	2,086.58
HOLYOKE	53,775	234,874.88	15,575.74	99,547.58	2,727.70	49,805.96	566.25	55,795.90	10,855.75
PITTSFIELD	53,500	153,863.78	1—	68,177.61	2,569.94	39,999.00	—	34,861.94	8,255.29
EVERETT	53,360	236,914.69	1—	98,554.62	760.27	49,191.26	—	88,408.54	6,536.26
HAVERHILL	48,553	150,814.14	10,350.00	38,557.56	2,724.13	36,375.89	—	56,270.30	16,584.78
CHICOPEE	46,162	200,070.24	5,883.76	79,070.97	1,030.68	58,567.82	—	45,962.91	535.54
FITCHBURG	44,626	175,665.32	6,358.57	117,261.49	4,597.72	33,328.64	—	27,150.40	1,042.56
WALTHAM	43,770	311,962.11	1—	177,249.36	4,597.72	64,451.28	—	64,621.19	4,945.64
SALEM	43,577	180,792.48	4,001.16	46,144.44	—	78,802.49	—	46,066.08	66,374.41
CHELSEA	42,853	238,019.78	6,999.10	118,318.55	—	28,497.92	—	42,10.65	1,508.86
TAUNTON	39,940	142,483.40	4,281.35	53,992.87	17,320.94	78,902.92	—	32,500.00	1,203.00
REVERLY	35,687	140,229.43	5,257.09	57,389.28	—	9,555.53	—	27,791.72	1,406.58
MELROSE	35,687	161,964.50	1—	120,881.02	7,806.22	35,870.26	—	37,434.51	23.07
REVERLY	27,971	111,124.67	1—	30,524.80	5,933.45	13,268.69	—	34,377.71	2,804.20
NORTHAMPTON	26,814	182,869.82	3,698.98	73,474.37	—	24,065.29	5,285.29	73,728.98	2,616.91
GLOUCESTER	24,977	117,549.32	5,234.17	50,101.16	3,164.56	25,629.16	—	31,284.99	2,185.28
LEOMINSTER	24,862	165,667.28	4,411.11	94,037.82	2,248.06	6,100.00	1,999.59	44,707.54	2,163.16
ATTLEBORO	23,549	203,401.11	6,076.44	113,438.72	—	53,456.34	—	29,398.78	1,030.83
PABODY	22,375	79,672.95	1—	25,319.36	7,313.80	11,811.44	—	34,549.08	679.27
NORTH ADAMS	22,303	45,662.78	3,527.65	16,203.14	—	11,427.70	—	14,101.35	402.94
GARDNER	22,250	116,904.56	1—	53,186.17	4,920.26	19,987.04	—	36,645.03	2,106.06
WESTFIELD	20,245	96,280.52	4,439.92	48,696.96	—	19,759.95	—	23,383.76	—
WOBURN	19,856	94,490.25	1—	54,874.29	800.38	25,782.38	—	12,500.00	539.20
MARLBOROUGH	19,886	116,668.98	82,997.10	848.48	999.20	20,735.48	—	20,735.48	552.37
NEWBURYPORT	15,680	86,136.52	3,127.24	31,075.88	843.48	29,138.48	—	21,546.22	405.22
39 Cities	2,986,588	\$13,746,075.55	\$366,968.49	\$5,527,119.49	\$359,500.62	\$3,282,963.34	\$80,555.52	\$3,724,574.29	\$404,393.80

¹ Included in Board of Public Works.

² Includes parking meters \$15,478.54.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

Cities.	Population of 1945	A TOTAL EXPENSES	B General Administration	C Infirmary	D Outside Relief	E Aid to Dependent Children	F Old Age Assistance	G Municipal General Hospitals	H Other Expenses
BOSTON . . .	766,386	\$18,083,870.82	\$963,852.49	\$867,837.72	\$1,235,189.85	\$2,315,270.39	\$7,892,254.69	\$4,301,547.13	\$505,918.55
WORCESTER . . .	198,741	3,642,223.15	102,311.08	172,448.36	416,448.73	255,229.56	1,754,105.75	941,679.67	—
SPRINGFIELD . . .	159,896	1,748,071.80	57,803.22	139,727.16	164,936.34	194,933.93	1,190,621.15	—	—
FALL RIVER . . .	111,062	1,624,617.42	14,028.98	92,872.08	156,050.56	127,469.17	1,006,550.27	227,646.36	—
CAMBRIDGE . . .	193,406.39	1,512,615.04	15,246.09	79,319.42	203,172.30	218,947.41	821,927.32	592,294.02	—
NEW BEDFORD . . .	110,708	1,821,615.04	19,721.49	66,884.33	176,393.68	135,168.37	1,433,447.17	—	—
SOMERVILLE . . .	103,883	1,062,165.70	27,504.82	27,881.48	121,645.16	168,344.87	717,289.39	—	—
LYNN . . .	106,133	1,890,736.18	30,451.80	38,790.61	191,189.58	243,213.02	1,387,102.37	—	—
LOWELL . . .	101,229	1,993,975.28	13,351.50	91,403.34	200,170.12	249,646.52	1,433,170.57	—	—
LAWRENCE . . .	85,003	1,021,663.56	13,551.50	155,253.77	82,013.39	30,231.25	719,895.65	785,944.07	—
QUINCY . . .	82,084	1,471,129.85	19,607.56	9,917.79	60,514.41	119,278.82	475,866.75	—	—
NEWTON . . .	77,257	593,142.03	23,693.15	11,949.72	62,769.83	106,832.86	387,836.47	—	—
BROOKFIELD . . .	67,071	300,469.53	20,744.51	11,909.59	93,290.62	46,723.38	457,801.43	—	—
MEDFORD . . .	65,202	1,409,310.34	21,358.05	6,444.34	134,285.46	144,891.28	1,102,331.71	—	—
MALDEN . . .	59,567	778,579.31	22,671.57	17,928.99	120,937.40	88,335.21	528,656.14	—	—
HOLYOKE . . .	53,775	682,862.08	18,886.16	69,174.37	63,536.74	37,924.74	493,340.07	—	—
PITTSFIELD . . .	53,500	678,912.37	17,537.73	30,459.83	92,011.20	106,695.04	428,208.57	—	—
EVERETT . . .	48,553	640,698.99	34,530.30	—	110,731.50	119,767.89	351,161.77	24,457.53	—
HAVERHILL . . .	46,162	1,290,977.48	34,815.28	50,586.10	63,930.44	74,660.97	748,861.44	318,123.25	—
CHICOPPE . . .	44,626	321,537.26	16,510.07	41,698.12	50,871.42	30,222.23	182,235.42	—	—
FITCHBURG . . .	43,770	980,428.17	12,804.09	18,705.63	75,825.14	16,938.73	286,869.65	569,284.93	—
WALTHAM . . .	43,577	497,350.20	4,714.25	26,139.65	81,091.34	55,774.13	329,630.83	—	—
SALFORD . . .	42,833	559,646.51	13,275.17	31,815.53	65,112.06	51,434.65	396,621.98	—	1,387.12
CHelsea . . .	39,940	558,916.39	8,586.99	—	118,642.72	126,806.50	304,880.18	—	—
TACUNTON . . .	38,612	508,277.36	12,438.57	21,929.06	56,741.70	135,003.47	282,116.56	—	—
REVERE . . .	35,687	398,259.68	22,286.24	—	85,537.92	36,743.29	253,692.23	—	—
MELROSE . . .	27,071	198,948.36	7,630.04	—	22,686.20	14,941.82	153,690.30	—	—
DEVERLY . . .	26,814	340,214.92	5,241.47	—	41,913.25	34,959.41	233,312.04	—	—
NORTHAMPTON . . .	24,377	210,341.24	4,763.43	21,788.75	27,063.29	8,188.90	157,803.69	—	—
GLOUCESTER . . .	24,362	564,788.81	11,530.83	29,358.69	52,226.72	56,117.36	409,922.09	—	—
LEOMINSTER . . .	23,519	328,715.80	6,427.76	14,470.58	41,337.41	18,889.03	247,521.02	—	—
ATTLEBORO . . .	22,375	281,532.00	8,536.06	5,764.60	30,573.95	25,465.36	176,705.59	34,186.44	—
PEABODY . . .	22,303	418,773.28	6,176.45	23,458.80	50,134.09	45,711.87	156,987.70	137,304.37	—
NORTH ADAMS . . .	22,230	346,351.07	8,886.38	12,613.54	42,946.53	42,026.44	239,878.18	—	—
GARDNER . . .	20,245	140,322.82	4,406.93	—	16,061.97	17,579.47	102,274.45	—	—
WESTFIELD . . .	19,956	164,933.04	6,172.14	12,109.69	25,218.97	3,576.42	117,855.82	—	—
WOBURN . . .	19,886	200,026.34	3,379.27	7,537.52	14,698.46	30,498.79	143,892.30	—	—
MARLBOROUGH . . .	15,680	213,128.91	2,866.17	9,786.17	18,241.99	10,065.10	172,169.48	—	—
NEWBURYPORT . . .	14,079	250,293.28	3,759.33	11,962.85	15,671.84	15,704.25	203,195.01	—	—
39 Cities	2,986,588	\$50,479,212.11	\$1,655,579.96	\$2,241,570.82	\$4,635,560.28	\$5,570,341.59	\$27,880,783.20	\$7,932,467.77	\$512,908.49

i Includes the following expenses: Institutions Department, Child Welfare Division, \$426,589.88; Steamer "Stephen J. O'Meara", \$79,166.62; Children's excursions, \$162.05.

TABLE VII — *Maintenance of Departments — Continued.*5. *D, E, and F. Outside Relief, Aid to Dependent Children, and Old Age Assistance.*

CITIES.	OUTSIDE RELIEF		AID TO DEPENDENT CHILDREN		OLD AGE ASSISTANCE	
	By City	Reimbursed to Cities and Towns	By City	Reimbursed to Cities and Towns	By City	Reimbursed to Cities and Towns
BOSTON . . .	\$1,198,802.31	\$36,387.54	\$2,315,270.39	—	\$7,833,333.14	\$58,921.55
WORCESTER . .	402,414.97	14,033.76	255,229.56	—	1,743,349.79	10,755.96
SPRINGFIELD .	161,130.77	3,805.57	194,983.93	—	1,183,900.71	6,720.44
FALL RIVER . .	150,907.49	5,143.07	127,469.17	—	1,000,577.21	5,973.06
CAMBRIDGE . .	191,900.62	11,271.68	218,947.41	—	805,870.54	16,056.78
NEW BEDFORD .	171,630.64	4,763.04	125,168.37	—	1,427,242.05	6,205.12
SOMERVILLE . .	107,857.17	13,787.99	168,344.87	—	697,901.26	19,388.13
LYNN	184,672.60	6,496.98	243,213.02	—	1,387,102.37	—
LOWELL	197,172.50	2,997.62	249,646.52	—	1,425,940.11	7,230.46
LAWRENCE . . .	78,244.63	4,374.76	50,241.25	—	713,071.07	6,924.58
QUINCY	56,901.30	3,613.11	119,278.52	—	468,522.23	7,344.52
NEWTON	56,310.04	6,459.79	106,892.86	—	383,716.60	4,119.87
MEDFORD . . .	87,819.28	5,471.34	46,723.38	—	452,077.20	5,724.23
BROCKTON . . .	108,296.52	25,988.94	144,891.28	—	1,098,690.93	3,640.78
MALDEN	114,017.30	6,970.10	88,335.21	—	524,489.19	4,166.95
HOLYOKE	62,437.74	1,099.00	37,924.74	—	491,992.04	1,348.03
PITTSFIELD . .	90,882.56	1,128.64	106,695.04	—	425,493.74	2,714.83
EVERETT	98,609.20	12,172.30	119,767.89	—	348,282.71	2,879.06
HAVERHILL . .	60,421.19	3,509.25	74,660.97	—	743,369.16	5,492.28
CHICOPEE . . .	47,726.72	3,144.70	25,411.85	\$4,810.38	114,966.21	67,269.21
FITCHBURG . .	71,418.31	4,406.83	16,938.73	—	285,050.33	1,819.32
WALTHAM . . .	76,814.12	4,277.22	55,774.13	—	324,075.27	5,555.56
SALEM	62,613.70	2,498.36	51,434.65	—	392,643.58	3,978.40
CHELSEA	113,513.56	5,129.16	126,806.50	—	299,925.09	4,955.09
TAUNTON	55,716.26	1,025.44	135,003.47	—	278,082.99	4,033.57
REVERE	84,564.00	973.92	36,743.29	—	253,580.19	112.04
MELROSE	22,686.20	—	14,941.82	—	153,690.30	—
BEVERLY	43,469.08	1,444.17	34,959.41	—	230,412.40	2,899.64
NORTHAMPTON .	25,936.31	1,126.98	8,188.99	—	156,023.10	1,780.59
GLOUCESTER . .	50,714.91	1,511.81	56,117.26	—	408,415.69	1,506.40
LEOMINSTER . .	39,260.36	2,137.05	18,899.03	—	245,481.08	2,039.94
ATTLEBORO . .	27,052.57	3,521.38	25,465.36	—	175,371.79	1,333.80
PEABODY	46,267.80	3,866.29	45,711.87	—	154,268.48	1,719.22
NORTH ADAMS .	39,013.41	3,933.12	42,026.44	—	237,573.10	2,305.08
GARDNER	14,238.09	1,823.88	17,579.47	—	101,094.26	1,180.19
WESTFIELD . . .	24,650.77	568.20	3,576.42	—	113,157.19	4,698.63
WOBURN	12,386.13	2,312.33	30,498.79	—	143,156.86	735.44
MARLBOROUGH .	17,367.00	874.99	10,065.10	—	172,169.48	—
NEWBURYPORT .	14,960.82	711.02	15,704.25	—	201,218.93	1,976.08
39 Cities . . .	\$4,470,798.95	\$214,761.33	\$5,565,531.21	\$4,810.38	\$27,595,278.37	\$285,504.83

TABLE VII. — Maintenance of Departments — Continued.
6. Veterans' Benefits.

CITIES.	Population of 1945	A Total Expenses	B General Administration	C State Aid	D Military Aid	E Veterans' Burials	F Veterans' Relief	G War Allowance
BOSTON	766,386	\$386,949.64	\$90,084.33	\$28,370.00	\$53,496.50	\$5,625.84	\$184,570.07	\$24,802.90
WORCESTER	198,741	259,617.88	54,636.08	8,318.40	26,583.69	1,661.33	140,451.99	27,966.40
SPRINGFIELD	159,896	121,151.58	17,528.18	4,560.00	5,502.89	1,482.56	74,747.55	17,330.40
FALL RIVER	115,082	70,243.63	19,771.15	2,920.00	7,510.00	383.74	33,261.24	6,397.50
CAMBRIDGE	111,124	106,942.73	15,704.18	5,870.00	20,357.82	868.86	52,112.03	11,994.86
NEW BEDFORD	110,308	61,282.31	9,917.64	3,080.00	3,376.60	817.94	34,295.03	9,795.10
SOMERVILLE	105,883	63,903.26	29,394.01	2,920.00	3,376.60	200.00	23,235.88	6,659.87
LYNN	105,153	88,090.76	9,001.11	3,310.00	13,139.10	793.90	51,077.15	8,769.50
LOWELL	101,229	114,065.13	13,755.71	2,240.00	3,090.00	413.00	86,905.42	4,533.00
LAWRENCE	85,603	47,707.10	13,023.57	2,240.00	3,284.00	449.00	26,740.53	28,011.88
QUINCY	82,084	48,025.76	9,768.63	1,390.00	3,031.00	326.00	28,011.88	5,498.25
NEWTON	77,257	18,655.23	8,867.85	1,454.50	230.00	50.00	7,478.38	374.50
MEDFORD	67,071	27,112.13	10,287.78	2,400.00	3,390.00	17.00	8,407.85	3,209.50
BROCKTON	65,202	66,197.74	7,417.65	1,755.00	4,017.50	53.00	46,638.41	6,316.18
MALDEN	59,567	49,379.96	9,863.17	2,610.00	5,332.88	192.00	28,622.41	2,759.50
MALDEN	53,775	45,717.70	9,775.43	1,390.00	1,361.00	100.00	23,677.78	9,413.49
PITTSFIELD	53,560	54,634.10	7,699.48	780.00	2,015.00	25.00	35,338.22	8,776.40
EVERETT	48,553	36,089.58	8,579.85	1,370.00	3,654.05	—	21,588.18	897.50
HAVERHILL	46,162	42,706.71	1,774.50	700.00	3,290.00	294.14	32,590.69	4,057.38
CHICOPEE	44,626	56,575.94	13,238.67	655.00	1,420.00	407.00	33,590.77	7,204.50
FITCHBURG	43,770	22,164.24	7,332.45	1,930.00	830.00	568.50	2,563.75	133.18
WALTHAM	43,577	9,662.77	2,680.53	702.00	640.00	—	5,507.06	5,493.50
SALEM	42,833	41,253.73	8,199.46	2,250.00	4,424.00	429.99	20,456.78	6,280.25
CHELSEA	39,940	48,224.40	5,512.85	1,705.00	6,316.00	300.00	28,110.30	2,903.00
TAUNTON	38,612	41,823.98	5,308.30	1,310.00	530.00	200.00	31,572.68	1,512.50
REVERE	35,687	17,200.00	3,686.78	775.00	880.00	200.00	8,175.72	910.50
MELROSE	27,971	14,107.79	3,984.35	290.00	632.00	119.00	8,171.94	1,087.75
BEVERLY	26,814	12,673.12	963.91	910.00	1,020.33	434.50	8,251.63	1,440.05
NORTHAMPTON	24,977	26,401.75	4,278.58	985.00	2,940.00	100.00	16,658.12	3,341.25
CHOCHESTER	24,802	47,888.74	6,264.10	2,870.00	1,075.00	167.00	31,171.39	—
LEOMINSTER	23,549	10,390.38	3,204.79	1,324.50	150.00	—	5,711.09	1,098.00
ATTLEBORO	22,375	28,944.83	1,920.41	272.00	1,984.50	50.00	18,619.92	2,540.40
PEABODY	22,303	27,041.21	3,208.47	660.00	2,080.00	116.00	18,436.34	—
NORTH ADAMS	22,230	33,269.58	5,579.98	6,303.00	2,830.00	70.00	13,486.60	1,204.90
GARDNER	20,245	21,986.74	5,952.79	460.00	1,250.00	117.00	13,002.05	759.50
WESTFIELD	19,956	9,122.45	4,602.73	120.00	280.00	100.00	3,260.22	2,446.16
WOBURN	19,886	16,729.15	3,926.08	—	2,115.00	182.37	8,059.54	1,322.50
MARLBOROUGH	15,680	42,209.16	1,455.02	1,210.00	1,885.00	—	36,336.64	637.20
NEWBURYPORT	14,079	17,424.65	1,678.56	830.00	1,980.00	332.78	12,960.11	—
39 Cities	2,986,588	\$2,256,767.56	\$442,435.11	\$108,177.40	\$302,496.35	\$17,697.45	\$1,283,325.13	\$202,636.12

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1945	A		B. GENERAL EXPENSES				C	D	E	F
		TOTAL EXPENSES	Administrative Salaries	Other Salaries	General Expenses	Other General Expenses	Teachers' Salaries				
BOSTON	766,386	\$17,026,882.54	\$76,916.67	\$722,038.32	\$152,948.06	\$12,178,825.06	\$416,467.46	\$28,949.06			
WORCESTER	198,741	4,116,385.52	22,974.98	45,553.93	13,134.13	3,184,905.60	150,815.69	20,230.76			
SPRINGFIELD	133,896	1,937,587.67	19,447.20	61,553.95	12,325.42	2,441,700.79	80,537.92	23,781.89			
FALL RIVER	115,062	1,621,966.64	6,223.00	42,256.91	7,655.13	1,162,658.15	54,778.37	10,410.00			
CAMBRIDGE	111,124	1,979,580.36	13,500.00	38,343.30	9,750.17	1,510,496.28	48,678.27	4,009.65			
NEW BEDFORD	110,308	1,713,840.86	13,776.00	32,820.72	5,703.37	1,307,770.21	51,170.82	915.91			
SOMERVILLE	105,883	1,724,478.29	11,640.00	33,946.69	6,029.96	1,306,270.61	38,941.83	900.00			
LYNN	105,153	1,614,736.29	13,286.39	37,839.48	6,746.74	1,109,939.10	25,905.85	11,539.50			
LOWELL	101,229	1,360,450.77	10,350.00	17,048.02	8,827.81	1,033,839.20	25,905.85	324.66			
LAWRENCE	85,603	1,267,484.48	7,075.16	11,070.89	4,186.87	971,439.16	20,921.46	96.00			
QUINCY	82,084	1,356,770.36	12,593.83	22,762.63	6,747.31	1,024,922.12	50,588.35	10,608.25			
NEWTON	77,257	1,952,949.60	20,255.26	25,732.21	4,102.94	1,330,429.82	59,812.37	2,437.76			
MEDFORD	67,071	1,246,872.85	12,700.00	15,888.51	5,237.81	956,984.55	38,824.82	1,982.00			
BROCKTON	65,202	1,016,160.99	6,324.96	11,967.37	2,801.54	773,173.59	39,232.78	460.16			
MALDEN	59,567	887,909.27	6,650.00	8,942.08	5,233.57	686,981.53	25,140.06	3,496.89			
HOLYOKE	53,775	1,027,334.78	7,475.00	14,439.46	4,077.97	659,395.64	26,600.56	9,888.50			
PITTSFIELD	53,560	918,674.24	6,850.00	7,700.00	3,330.62	670,598.98	32,235.65	15,905.60			
EVERETT	48,553	969,287.46	10,400.00	11,180.97	2,265.46	742,765.55	38,547.44	1,320.18			
HAVERTHILL	46,162	746,045.26	4,577.46	6,617.10	3,758.85	518,156.94	30,825.91	218.97			
CHICOPEE	44,626	672,228.85	7,012.86	9,051.44	1,193.52	464,023.49	20,185.83	1,347.47			
FITCHBURG	43,770	678,286.20	6,314.00	13,855.20	1,769.27	451,658.69	26,326.77	528.57			
WALTHAM	43,577	686,386.58	5,220.00	14,764.09	3,365.31	502,369.63	27,716.64	3,185.63			
SALEM	42,835	680,329.36	6,755.79	10,488.94	1,663.81	477,549.73	29,236.57	732.05			
CHelsea	38,940	643,588.04	6,060.00	5,630.06	3,036.94	493,108.50	18,782.02	6,332.41			
TAUNTON	38,612	577,629.12	5,134.95	5,553.52	2,452.30	406,911.78	22,443.46	366.10			
REVERE	35,687	688,614.59	6,900.00	11,802.41	1,602.55	531,089.43	18,478.35	3,109.52			
MEADOWS	27,971	549,257.26	5,300.00	3,300.00	4,136.65	275,369.02	18,345.02	1,984.24			
ROSLINDALE	26,814	476,341.66	6,231.45	3,976.00	1,932.43	340,646.29	21,589.01	690.90			
NORTHAMPTON	24,977	478,069.02	5,304.28	5,690.48	1,724.13	330,258.83	10,604.42	31.28			
GLOUCESTER	24,862	492,570.75	4,972.54	6,926.05	2,425.31	300,910.22	13,236.99	8,434.00			
LYNNHURST	23,549	432,291.54	5,000.00	7,233.06	1,811.83	272,991.67	14,308.90	9,781.01			
ATLANTIC	22,375	409,939.63	4,700.00	8,349.47	2,180.00	231,577.24	12,282.79	1,236.12			
PABODY	22,303	388,608.72	5,175.00	5,239.34	2,372.21	271,969.22	14,880.92	108.00			
NORTH ADAMS	22,230	362,144.34	6,450.08	4,666.11	999.45	174,642.47	12,835.42	8,274.15			
GARDNER	20,245	238,295.28	5,167.07	2,607.42	836.76	309,945.54	13,502.79	18,466.35			
WESTFIELD	19,956	459,079.87	5,060.00	6,935.00	1,845.13	273,249.69	6,123.78	2,795.76			
WOBURN	19,886	385,319.30	4,600.81	8,825.12	1,200.42	136,434.06	7,865.72	4,698.50			
MARLBOROUGH	15,680	204,350.15	3,693.20	5,250.00	1,256.87	143,662.44	9,849.88	1,752.50			
NEWBURYPORT	14,079	200,643.33	4,400.00	4,547.14							
39 Cities	2,986,588	\$55,898,772.37	\$394,481.54	\$1,302,174.29	\$301,384.03	\$40,601,731.42	\$1,635,277.58	\$96,593.12	\$337,927.38		

TABLE VII. — *Maintenance of Departments — Continued.*

7. Schools — Concluded.

CITIES.	G	H	I	J	K	L	M	N	O
	Support of Truants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Nursery Schools	Lunch Rooms	Other Expenses
BOSTON . . .	\$21,430.98	\$1,101,801.37	\$580,960.77	\$1,036,934.77	\$76,866.10	\$13,012.00	—	\$342,226.28	¹ \$231,009.73
WORCESTER . . .	9,993.73	257,669.53	176,897.63	106,356.01	4,023.62	5,865.00	\$27,951.27	61,381.63	28,632.01
SPRINGFIELD . . .	2,391.65	310,246.32	153,317.72	165,892.58	9,412.97	—	101,546.00	208,910.77	25,322.79
FALL RIVER . . .	—	144,896.31	54,887.84	116,534.18	7,910.70	300.00	—	663.70	² 11,815.37
CAMBRIDGE . . .	637.95	146,659.54	87,575.26	28,031.98	2,511.00	—	75,693.73	—	12,777.32
NEW BEDFORD . . .	295.71	135,417.69	72,193.97	50,830.13	1,582.40	—	20,165.64	—	² 12,345.92
LYNN . . .	462.27	133,291.07	84,333.50	102,053.15	3,534.89	—	—	15,342.88	5,418.12
SOMERVILLE . . .	1,330.87	178,368.28	65,124.96	49,537.39	—	—	—	—	15,900.06
LOWELL . . .	1,029.41	146,168.47	51,867.75	46,525.95	1,010.94	150.00	—	—	² 16,988.35
LAWRENCE . . .	1,120.58	108,921.07	38,885.84	78,768.69	239.47	—	17,770.86	2,700.00	3,332.85
QUINCY . . .	—	102,769.72	48,811.49	93,266.11	6,909.18	—	—	—	3,565.28
NEWTON . . .	104.00	131,187.16	73,043.66	101,625.76	27,085.46	1,800.00	—	117,063.04	6,893.07
MEDFORD . . .	557.11	93,925.71	44,508.73	31,271.79	287.72	—	—	31,486.11	11,778.90
ROCKTON . . .	53.71	88,173.44	47,230.14	40,361.84	287.34	195.00	—	—	1,910.54
MALDEN . . .	—	68,829.78	42,937.00	37,692.84	191.40	—	—	—	1,794.12
HOLYOKE . . .	280.89	71,250.52	27,239.27	38,870.78	5,895.74	—	138,257.47	27,705.36	5,577.61
PITTSFIELD . . .	—	79,784.03	55,633.56	38,122.46	—	—	—	11,650.64	2,074.75
EVERETT . . .	302.55	87,175.40	38,331.02	34,773.89	100.25	—	—	—	4,498.31
HAVERHILL . . .	839.37	62,295.66	38,308.20	28,525.89	955.19	—	26,831.58	17,837.18	468.44
CHICOPEE . . .	253.29	64,098.61	23,947.97	23,734.28	—	950.00	21,851.77	41,768.85	—
FITCHBURG . . .	590.64	73,758.71	36,170.79	10,622.72	1,329.37	—	—	26,025.56	—
WALTHAM . . .	—	43,337.30	29,638.80	43,796.81	—	—	—	—	2,112.54
SALEM . . .	673.32	51,899.44	28,535.72	21,194.01	6,002.81	2,500.00	—	—	370.51
CHELSEA . . .	—	47,070.96	23,690.87	36,405.77	1,388.81	531.50	—	—	441.71
TAUNTON . . .	112.86	52,426.30	28,020.55	29,726.40	—	—	—	—	552.98
REVERE . . .	—	71,585.81	28,414.59	7,627.85	—	—	—	—	1,013.87
MELROSE . . .	—	30,840.01	23,630.06	20,252.10	24.00	704.00	—	—	377.50
BEVERLY . . .	132.28	47,456.02	30,215.93	28,599.51	897.23	—	—	18,958.44	1,565.19
NORTHAMPTON . . .	—	37,456.02	18,842.10	14,652.80	1,014.82	—	—	14,858.57	7,601.96
GLOUCESTER . . .	192.40	44,886.82	23,270.79	26,843.29	2,268.74	320.00	10,334.65	—	345.89
LEOMINSTER . . .	120.30	35,183.98	18,356.93	22,839.74	—	2,160.00	10,164.50	2,875.41	735.90
ATTLEBORO . . .	—	25,273.40	14,115.65	52,241.41	—	—	—	—	815.28
PEABODY . . .	399.42	30,343.46	19,124.69	20,300.88	1,263.77	486.50	—	—	4,699.38
NORTH ADAMS . . .	68.85	23,523.09	16,023.37	12,431.67	1,338.07	900.00	—	—	197.52
GARDNER . . .	285.67	12,238.33	10,281.59	8,896.36	1,039.26	—	—	24,795.59	4,732.53
WESTFIELD . . .	173.44	32,049.61	13,469.44	28,819.77	293.05	—	—	22,517.03	120.00
WOBURN . . .	—	39,021.04	17,615.71	7,980.18	—	—	—	—	292.34
WILMINGTON . . .	129.72	13,172.16	7,869.48	8,136.16	2,097.70	1,848.00	—	—	812.62
MAHLBOROUGH . . .	—	—	—	—	—	—	—	—	—
NEWBURYPORT . . .	514.07	15,869.55	10,350.26	7,578.00	—	—	—	—	—
39 Cities . . .	\$44,482.24	\$4,239,282.29	\$2,199,823.90	\$2,645,625.86	\$167,861.70	\$31,842.00	\$450,567.47	\$988,767.09	\$460,950.46

¹ Includes \$162,251.29 Franklin Technical Institute.² Includes \$10,000 Textile School.³ Includes \$6,757.75 Salem Teachers' College.

TABLE VII. — Maintenance of Departments — Continued.
8. Libraries.

CITIES.	Population of 1945	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	766,386	\$1,458,021.74	\$1,110,154.08	\$116,462.58	\$68,133.35	\$85,698.21	\$66,171.91	\$43,401.61
Worcester	198,741	251,949.49	176,077.70	39,936.37	8,000.00	7,346.84	7,340.17	7,340.17
Springfield	159,896	249,338.92	—	—	—	—	124,938.92	124,938.92
Fall River	115,062	82,334.48	47,049.46	6,551.28	2,175.56	3,094.03	2,623.34	3,436.81
Cambridge	111,124	88,785.64	63,384.32	15,326.32	1,572.27	3,412.37	1,632.98	3,436.12
New Bedford	110,308	81,867.18	61,091.53	14,509.28	2,711.71	1,143.02	1,958.29	3,263.35
Somerville	105,883	95,461.43	67,980.45	12,382.86	1,531.21	4,229.29	4,548.64	4,788.98
LYNN	105,153	113,891.77	89,234.38	11,979.11	2,450.21	4,217.89	2,005.35	4,004.83
TOWELL	101,229	45,677.45	32,620.17	9,524.79	218.09	—	909.21	2,345.19
LAWRENCE	85,603	57,332.22	42,100.65	5,938.34	1,066.62	2,659.62	3,776.14	1,790.85
QUINCY	82,084	102,617.51	72,564.11	15,713.32	793.60	4,002.33	7,828.62	1,715.53
NEWTON	77,257	126,798.53	80,594.22	20,431.07	2,423.43	9,594.38	8,439.51	5,315.92
MEDFORD	67,071	57,349.99	36,114.42	11,824.01	1,283.33	1,753.63	4,385.24	1,989.36
ROCKTON	65,202	62,683.88	44,864.71	8,276.30	484.56	2,484.76	4,597.95	1,595.60
MALDEN	59,567	57,692.42	38,259.48	9,391.05	2,359.28	2,171.34	1,055.82	4,455.45
HOLYOKE	53,775	46,634.12	—	—	—	—	—	146,624.12
PITTSFIELD	53,570	55,000.00	—	—	—	—	—	155,000.00
EVERETT	48,553	51,646.34	34,547.30	9,094.79	1,931.40	1,996.37	2,695.42	1,381.06
HAVERHILL	46,162	39,203.59	25,684.31	6,437.43	640.15	2,331.93	1,106.69	3,003.08
CHICOPEE	44,626	36,180.57	18,288.96	5,255.64	248.69	378.32	1,475.04	503.92
FITCHBURG	43,770	41,788.06	29,006.04	7,690.33	1,338.09	1,824.33	449.13	1,570.14
WALTHAM	43,577	48,856.27	32,622.46	8,573.47	1,619.33	2,859.75	1,843.96	1,337.30
SALEM	42,833	29,452.49	23,452.49	7,004.22	865.23	2,150.15	1,022.11	1,921.82
CHELSEA	39,940	29,430.70	19,385.18	4,477.77	427.25	587.25	4,096.60	456.65
TAUNTON	38,612	31,771.12	20,625.12	8,076.53	287.55	1,212.18	671.73	898.01
REVERE	35,687	11,996.72	7,816.00	2,700.00	—	1,750.00	195.00	535.72
MELROSE	27,971	25,382.79	16,092.36	5,263.95	898.93	1,121.33	1,206.50	799.72
BEVERLY	26,814	37,984.89	24,088.38	7,929.70	954.70	2,116.04	1,520.43	1,375.61
NORTHAMPTON	24,977	47,757.32	27,779.36	8,983.00	1,755.70	2,124.82	3,697.32	3,417.12
GLOUCESTER	24,862	14,664.85	—	—	—	—	—	14,664.85
LEOMINSTER	23,549	16,840.67	11,750.17	3,117.71	294.24	943.15	424.42	310.93
ATTLEBORO	22,375	17,737.19	17,737.19	4,942.07	855.93	1,528.16	3,396.78	1,332.46
PEABODY	22,303	3,000.00	—	—	—	—	—	13,000.00
NORTH ADAMS	20,245	24,311.44	15,470.78	4,205.92	792.14	1,126.59	1,716.44	999.57
GARDNER	20,245	14,050.00	—	—	—	—	—	14,050.00
WESTFIELD	19,956	23,930.00	—	—	—	—	—	123,930.00
WOBURN	19,886	23,427.80	16,646.23	3,022.41	365.37	1,292.78	777.75	1,323.26
MARLBOROUGH	15,680	12,830.51	8,841.02	1,977.17	135.93	780.32	768.03	369.42
NEWBURYPORT	14,079	16,821.57	12,774.39	1,481.15	—	1,509.32	283.45	637.33
39 Cities	2,986,588	\$3,627,710.39	\$2,330,697.42	\$398,389.74	\$106,648.45	\$126,441.76	\$150,238.21	\$515,294.81

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

Cities.	Population of 1945	A Total Expenses	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Beaches	G Celebrations and Entertainments
				By City	Metropolitan Park	State Parks and Reservations				
BOSTON	766,386	\$1,971,981.29	\$180,126.22	\$724,686.18	\$302,094.88	—	\$34,720.25	\$418,988.65	\$199,856.80	\$111,508.31
WORCESTER	198,741	263,176.59	10,455.08	179,527.97	—	\$7,081.27	15,686.12	27,914.25	19,865.67	2,046.23
SPRINGFIELD	159,896	364,312.96	22,360.29	158,942.08	—	5,961.01	40,833.42	126,134.61	7,290.37	2,791.18
FALL RIVER	115,062	104,792.54	4,966.94	67,181.41	—	3,418.30	—	20,480.32	—	8,745.57
CAMBRIDGE	111,124	204,071.56	7,468.83	79,236.54	41,187.76	—	11,735.52	51,908.36	5,745.24	6,789.31
NEW BEDFORD	110,308	98,064.14	—	72,548.31	—	3,397.30	—	10,083.03	—	488.91
SOMERVILLE	105,883	124,374.47	—	26,274.40	29,809.43	—	—	66,272.47	11,546.59	1,316.00
LYNN	105,153	145,857.08	—	45,444.37	33,616.79	—	15,104.96	46,287.80	702.17	3,403.16
LOWELL	81,229	49,499.99	2,301.79	18,242.25	—	2,986.68	—	20,442.26	2,090.03	3,436.98
LAWRENCE	85,603	89,653.61	—	54,070.26	—	2,679.82	—	8,510.19	20,831.73	3,563.61
QUINCY	82,084	91,085.11	2,495.74	46,265.38	29,479.28	—	—	12,196.53	549.71	168.47
NEWTON	77,257	154,116.17	10,802.69	19,538.17	34,478.84	—	—	84,870.19	2,738.13	1,688.15
MEDFORD	67,071	73,818.63	2,668.02	20,493.27	20,042.75	—	—	12,032.01	5,156.70	1,834.88
BROCKTON	65,262	73,903.73	—	13,298.69	—	1,987.30	17,265.04	17,280.98	10,542.86	11,528.87
HAVERHILL	59,967	72,103.22	6,797.00	39,785.50	18,049.81	—	—	5,340.71	—	1,530.20
HOLYOKE	53,775	73,130.36	4,927.05	19,728.96	—	1,984.07	—	36,859.22	9,199.36	431.50
PITSFIELD	53,560	60,337.76	1,963.24	42,022.54	17,530.70	1,667.18	—	12,965.57	1,719.23	—
EVERETT	48,553	102,084.59	—	31,573.32	—	—	—	47,884.29	—	—
HAVERHILL	46,162	33,703.78	5,214.07	16,666.01	—	1,444.34	—	6,540.16	2,962.42	5,096.28
CHICOPPEE	44,626	30,875.95	—	—	—	1,229.25	—	28,518.41	—	876.78
FITCHBURG	43,770	40,709.48	—	—	—	1,380.75	—	11,404.52	—	1,128.29
WALTHAM	43,577	43,577.86	—	25,861.14	13,005.80	—	—	20,067.11	1,610.16	273.32
SALEM	42,883	119,346.11	7,096.51	54,315.44	—	1,446.44	13,110.16	18,510.39	982.00	9,264.26
CHelsea	39,940	48,383.48	4,366.83	10,112.65	12,110.11	—	—	15,362.02	1,410.00	3,283.50
TAUNTON	38,612	36,090.51	3,752.40	13,905.96	—	1,108.95	—	—	—	551.18
REVERE	35,687	15,707.98	—	4,060.31	10,366.75	—	—	—	—	1,280.92
MELROSE	28,550.63	58,250.63	7,211.01	25,766.59	9,343.49	950.10	11,975.58	2,526.61	2,964.98	1,427.35
BEVERLY	26,874	29,851.14	—	10,932.22	—	782.93	—	9,366.98	—	5,617.12
NORTHAMPTON	24,977	12,397.00	—	1,464.78	—	887.89	—	8,697.65	1,201.15	1,451.12
GLoucester	24,862	24,238.73	—	10,608.92	—	713.85	—	7,699.61	—	3,841.16
LEominster	23,549	14,345.94	—	5,217.51	—	737.20	—	7,036.29	—	1,378.29
ATLANTON	22,375	28,524.36	—	16,991.06	—	679.59	—	9,408.58	—	1,087.52
PEABODY	22,303	23,017.72	—	—	—	600.44	—	13,407.62	—	6,930.51
NORTH ADAMS	22,290	11,629.80	—	242.11	—	638.22	3,930.76	10,550.00	10,878.21	177.25
GARDNER	20,245	27,027.65	2,232.49	4,051.82	—	594.10	—	2,995.40	—	2,300.75
WESTFIELD	19,966	12,472.79	—	7,472.79	—	—	—	12,574.17	—	535.24
Woburn	15,468.66	1,468.66	—	1,332.57	5,879.56	—	—	17,270.63	—	985.90
MARLBOROUGH	15,680	7,308.51	—	6,114.65	—	466.28	—	727.58	—	—
NEWBURYPORT	14,079	8,798.26	—	5,923.80	—	398.74	—	1,186.69	17.25	1,271.78
39 Cities	2,986,568	\$4,761,941.92	\$288,206.20	\$1,895,660.40	\$578,795.95	\$45,282.00	\$164,361.81	\$1,255,683.16	\$319,860.96	\$214,691.44

1 Includes golf course.

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1945	A TOTAL EXPENSES	B. DEPARTMENTAL				C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools			
POSTON	766,386	\$4,505,038.62	\$554,869.69	\$727,082.46	\$16,732.65	\$200,600.69	\$20,367.84	\$1,789.11	\$2,929,297.36
WORCESTER	198,741	571,373.57	91,128.53	125,637.18	74,352.19	15,096.98	23,749.29	3,285.70	150,000.00
SPRINGFIELD	159,806	415,127.14	60,299.83	103,894.20	37,907.12	29,274.30	8,003.30	—	157,110.00
FALL RIVER	115,062	285,374.13	52,297.99	40,569.01	26,088.11	12,489.16	3,448.28	1,101.20	145,013.99
CAMBRIDGE	111,124	531,347.12	90,085.52	97,535.01	140,113.43	14,868.74	28,891.70	2,716.34	115,714.76
NEW BEDFORD	110,308	343,296.34	59,243.51	33,495.64	7,621.16	9,233.34	2,506.08	1,503.97	217,758.00
SOMERVILLE	105,883	218,994.42	50,539.31	62,516.19	11,852.57	28,801.55	3,065.80	—	62,189.00
LYNN	105,153	219,061.57	30,555.29	57,446.59	18,935.21	1,930.00	3,170.16	1,512.55	93,009.00
LOWELL	101,229	266,841.67	35,786.30	33,830.78	45,805.84	14,290.40	17,782.34	2,376.32	74,463.68
LAWRENCE	85,603	174,239.02	21,002.85	41,500.93	5,224.61	5,224.61	—	—	105,778.03
QUINCY	82,084	124,537.71	12,884.46	21,425.61	18,301.29	1,357.47	6,307.25	—	40,661.16
NEWTON	77,957	188,711.72	23,049.71	26,686.50	43,433.26	3,741.30	6,141.95	—	55,659.00
MEDFORD	67,071	97,238.48	11,070.43	21,647.31	6,633.08	4,853.28	5,051.82	—	40,440.51
PROCKTON	63,202	203,558.83	20,808.43	55,206.97	30,771.28	6,281.64	13,616.01	183.16	49,968.59
MALDEN	59,507	132,032.65	23,332.29	18,476.11	22,180.39	—	—	5,390.16	56,985.69
HOLYOKE	53,775	163,034.24	11,719.90	37,800.79	—	2,208.72	21,786.72	—	61,001.58
PITTSFIELD	53,560	61,090.74	7,101.75	6,270.40	—	2,692.50	—	—	43,026.00
EVERETT	48,553	90,944.78	18,239.78	17,413.58	—	2,078.29	—	3,500.64	34,360.00
HAVERHILL	46,162	104,296.85	18,135.00	28,593.06	7,082.69	4,992.50	1,680.25	—	39,425.34
CHICOPEE	44,626	72,510.70	5,823.80	11,551.04	3,715.64	3,921.74	—	51,007.72	51,007.72
FITCHBURG	43,770	87,745.76	12,714.96	18,431.58	15,936.00	2,942.66	4,714.44	2,079.00	28,698.92
WALTHAM	43,577	87,670.66	21,653.70	12,630.81	18,133.75	1,562.50	5,947.23	4,620.23	22,632.44
SALEN	42,833	84,917.39	12,636.80	11,619.10	9,196.52	1,675.50	4,351.54	—	40,870.35
CHELSEA	39,940	87,464.25	21,405.15	30,917.44	4,913.97	2,700.23	2,476.50	—	23,158.26
TAUNTON	38,612	71,463.05	7,867.07	10,398.07	—	1,892.70	—	—	51,897.91
REVERE	35,687	51,019.60	7,479.62	8,237.50	8,125.00	4,163.48	2,340.00	—	20,674.00
MELROSE	27,971	46,445.82	2,513.49	4,700.00	—	—	—	—	27,698.22
BEVERLY	26,814	54,665.87	7,061.62	7,794.63	4,719.35	2,486.90	1,130.00	—	29,810.79
NORTHAMPTON	24,977	30,824.53	4,375.88	5,253.39	—	—	—	—	21,195.26
GLOUCESTER	24,862	55,670.25	10,010.58	9,813.48	—	1,012.38	780.00	—	29,987.65
LEOMINSTER	23,549	35,794.51	2,232.50	6,199.81	—	—	1,641.20	—	24,721.00
ATTAPOGUS	22,375	34,844.79	4,180.06	9,369.29	—	1,300.00	—	—	17,877.62
PEABODY	22,303	60,308.25	5,427.55	12,726.45	7,259.20	2,464.02	4,520.00	—	25,218.85
NORTH ADAMS	20,945	25,104.90	9,144.37	5,170.01	—	3,687.50	—	—	16,802.41
GARDNER	20,345	27,460.94	1,170.54	4,598.60	3,172.51	—	813.43	—	16,207.00
WESTFIELD	19,856	33,384.37	2,290.75	2,016.00	—	1,624.56	—	—	29,077.62
WOBURN	19,886	45,537.87	—	2,025.45	3,149.86	—	—	—	8,738.00
MALDENBOROUGH	19,680	21,623.19	3,009.75	3,009.75	2,537.75	—	—	—	16,075.69
NEWBURYPORT	14,079	24,548.96	—	2,476.78	—	—	—	—	22,072.78
39 Cities	2,986,588	\$9,731,735.68	\$1,332,705.64	\$1,735,220.62	\$588,708.53	\$353,951.68	\$194,283.13	\$30,058.38	\$5,026,295.58

¹ Includes \$10,597.02 other enterprises.
² Includes \$28,549.53 public works.

³ Includes \$18,095.93 electric light and gas.
⁴ Includes \$17,426.69 public works.

⁵ Public Works.
⁶ Includes \$767.90 public works.

⁷ Electric light.

TABLE VII. — Maintenance of Departments — Concluded.
11. Unclassified.

CITIES.	Population of 1945	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Veterans' Graves	G Blanket Insurance	H Boston Elevated Street Railway Accounts	I All Other
BOSTON	766,386	\$1,154,739.76	\$103,386.77	\$19,780.92	\$9,125.69	—	\$6,286.54	—	\$297,747.96	\$718,411.88
WORCESTER	198,741	99,811.23	22,453.25	549.75	2,423.60	\$5,800.00	1,489.00	—	—	67,095.63
SPRINGFIELD	159,886	108,356.89	19,934.87	864.35	4,056.35	2,359.31	1,981.00	—	—	80,141.01
FALL RIVER	113,062	90,291.29	23,437.77	—	1,481.39	3,438.25	260.00	\$18,597.69	—	43,056.19
CAMBRIDGE	111,124	57,636.69	9,100.94	3,370.00	5,681.38	1,600.00	1,767.60	—	9,958.97	20,157.80
NEW BEDFORD	110,308	67,116.53	5,330.62	—	1,371.88	2,500.00	1,799.77	—	—	56,114.26
SOMERVILLE	105,853	70,632.39	14,191.00	4,150.00	2,471.28	45.00	—	—	6,004.16	32,190.95
LYNN	105,153	70,724.15	5,913.00	950.99	2,700.00	—	—	20,973.01	—	40,187.15
LOWELL	101,229	72,456.24	4,243.82	—	1,196.50	—	—	—	—	67,012.92
LAWRENCE	85,603	57,141.34	14,986.00	1,141.00	2,835.45	100.00	3,500.00	15,080.26	—	19,498.63
QUINCY	82,084	24,019.97	9,751.94	1,390.00	1,503.82	2,900.00	105.00	—	—	8,049.21
NEWTON	77,257	42,133.45	4,220.68	17.17	540.50	3,192.00	—	950.43	1,316.31	35,088.36
BROCKTON	67,071	52,001.28	7,208.16	1.50	1,353.19	700.00	2,500.00	16,806.90	3,884.32	19,535.21
MEDFORD	65,202	53,490.36	2,666.00	178.00	1,628.67	3,699.98	—	11,669.20	4,040.88	45,817.69
MALDEN	59,567	44,691.24	4,480.49	2,348.60	2,916.99	100.00	—	7,436.31	—	61,514.33
HOLYOKE	53,775	17,644.79	16,842.72	1,325.90	954.39	1,560.00	—	18,740.48	—	145,955.47
LYSTONFIELD	53,560	85,159.25	455.40	2,221.88	658.16	4,615.00	—	12,650.62	2,853.81	60,604.30
LYVERETT	48,553	92,131.60	9,505.50	—	1,842.37	2,535.71	3,446.50	12,170.96	—	13,924.90
HAYVERHILL	46,162	47,180.63	14,423.15	—	673.38	1,337.32	—	—	—	8,418.43
CHICOPEE	44,626	19,166.50	7,100.75	1,659.12	915.18	2,700.00	417.25	—	—	3,869.85
FITCHBURG	43,770	14,889.02	5,652.60	8,036.61	590.20	1,803.12	—	—	—	20,703.39
WALTHAM	43,577	32,055.05	596.75	915.18	1,803.12	2,250.00	543.54	—	—	22,410.48
SALEM	42,833	32,500.23	3,888.05	1,379.24	1,674.44	2,620.00	595.96	12,236.00	2,420.95	6,198.78
CHELSEA	39,910	38,928.20	13,182.07	2,078.92	1,674.44	1,800.00	—	6,525.19	—	11,739.93
TAUNTON	38,012	24,597.75	3,528.39	—	1,004.24	1,800.00	—	8,652.43	1,970.04	17,388.64
REVERE	35,087	37,042.41	7,651.30	—	1,200.00	180.00	—	6,907.06	—	18,322.88
MELROSE	31,098.21	3,779.30	3,779.30	768.01	1,000.00	1,000.00	—	—	—	28,952.03
BEVERLY	26,814	34,500.91	1,056.95	997.27	1,314.36	2,151.00	—	—	—	7,050.02
NORTHAMPTON	24,977	8,533.42	7,535.35	830.86	577.19	—	—	—	—	11,474.33
GLoucester	24,862	23,155.30	4,307.00	385.32	975.00	3,288.42	—	2,725.23	—	2,128.85
LEOMINSTER	23,549	20,280.08	581.50	995.44	641.05	1,560.00	109.40	14,263.84	—	22,448.16
ATTLEBORO	22,375	31,582.89	18.00	356.30	533.32	1,636.00	—	6,592.11	—	27,536.96
PEABODY	22,303	46,475.89	2,166.27	—	1,195.49	298.77	—	15,278.40	—	34,075.62
NORTH ADAMS	22,230	37,848.69	175.00	731.09	564.12	2,120.00	195.00	2,302.86	—	2,302.43
GARDNER	20,245	16,676.22	1,124.72	475.00	337.26	600.00	265.00	10,120.81	—	19,448.08
WESTFIELD	19,886	20,763.08	—	—	450.00	1,031.64	—	6,162.48	—	14,916.32
WOBURN	15,680	24,542.64	998.00	1,200.00	870.20	2,340.00	100.00	4,008.50	—	1,056.96
MARLBOROUGH	15,680	9,494.58	503.30	487.82	600.00	—	—	—	—	2,420.30
NEWBURYPORT	14,079	3,888.42	392.31	375.81	—	—	—	—	—	—
39 Cities	2,986,588	\$2,952,797.57	\$349,190.29	\$58,425.46	\$62,889.43	\$63,843.23	\$24,521.56	\$230,865.77	\$330,197.40	\$1,832,864.43

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1945	A. PUBLIC SERVICE ENTERPRISES							B	C	
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER					
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves			Miscella- neous
BOSTON	766,386	\$3,041,168.95	—	\$1,118,609.13	\$824,761.03	\$38,118.89	—	—	\$155,261.29	\$245,785.67	
WORCESTER	198,741	274,821.29	—	274,821.29	—	—	—	—	82,363.44	6,113.25	
SPRINGFIELD	153,506	374,154.29	—	374,154.29	—	—	—	—	—	9,066.63	
FALL RIVER	115,062	212,225.60	—	210,422.56	—	—	—	—	50,992.04	3,973.49	
CAMBRIDGE	111,121	353,073.23	—	353,073.23	—	—	—	—	82,333.33	2,570.25	
NEW BEDFORD	110,303	256,659.41	—	246,608.41	—	—	—	10,051.00	70,484.97	2,505.29	
SOMERVILLE	105,883	186,586.72	—	109,691.50	76,895.13	—	—	—	—	3,173.93	
LYNN	105,153	233,739.49	—	233,739.49	—	—	—	—	94,785.46	3,188.50	
LOWELL	101,229	304,732.39	—	304,732.39	—	—	—	—	44,240.11	3,097.38	
LAWRENCE	85,603	234,621.23	—	234,621.23	—	—	—	—	30,604.82	1,797.16	
QUINCY	82,084	167,156.59	—	111,660.39	55,496.20	—	—	—	65,979.17	4,184.60	
NEWTON	77,257	250,821.27	—	241,733.97	9,087.30	—	—	—	—	4,174.26	
MEDFORD	67,071	109,893.74	—	71,806.66	38,087.08	—	—	—	53,602.41	2,248.87	
BROCKTON	65,202	138,727.58	—	138,727.58	—	—	—	—	27,278.11	2,341.69	
MALDEN	59,567	112,130.39	—	74,671.68	37,458.71	—	—	—	53,000.13	1,728.09	
HOLYOKE	53,775	1,446,486.55	\$1,302,176.41	143,310.14	—	—	—	—	—	1,820.00	
WESTFIELD	53,560	79,360.18	—	79,360.18	—	—	—	—	—	710.78	
EVERETT	48,553	106,733.82	—	55,830.66	50,903.16	—	—	—	32,218.83	1,230.87	
HAVERHILL	46,162	135,301.15	—	135,192.70	—	—	\$108.45	—	1,140.00	1,614.99	
CHICPEE	44,626	685,393.79	508,298.56	177,095.23	—	—	—	—	11,423.84	1,258.76	
FITCHBURG	43,770	82,308.90	—	82,308.90	—	—	—	—	48,112.95	1,350.05	
WALTHAM	43,577	123,056.93	—	114,372.36	8,684.57	—	—	—	25,049.89	2,485.75	
SALEM	42,883	165,717.87	—	163,817.21	—	1,900.66	—	—	44,493.01	2,199.80	
CHELSEA	39,910	68,701.21	—	38,890.08	29,811.13	—	—	—	20,763.61	1,065.12	
TAUNTON	38,612	\$84,710.40	726,030.88	108,679.52	—	—	—	—	1,914.93	573.84	
REVERE	35,687	59,475.20	—	39,352.85	20,122.35	—	—	—	27,438.88	573.96	
MELROSE	27,971	41,803.94	—	26,355.33	15,448.61	—	—	—	19,281.23	174.62	
REVERLY	26,814	56,811.44	—	50,811.44	—	—	—	—	15,563.72	1,383.05	
NORTHAMPTON	24,977	109,733.44	—	44,464.27	—	—	—	—	3,037.79	493.98	
GLOUCESTER	23,549	76,877.24	—	76,877.24	—	—	—	—	16,102.23	362.52	
LEMINSTER	22,375	45,660.11	—	45,660.11	—	—	—	—	357.15	—	
ATTLEBORO	22,303	42,095.55	—	42,086.55	—	—	9.00	—	11,827.99	1,132.93	
PABODY	22,303	393,979.28	311,513.03	80,625.46	—	—	1,840.79	—	21,548.19	575.06	
NORTH ADAMS	22,230	30,442.65	—	28,819.62	—	—	1,623.03	—	10,258.00	556.49	
GARDNER	20,245	63,209.17	—	63,209.17	—	—	—	—	122.00	893.30	
WESTFIELD	19,956	557,184.08	—	44,152.15	—	—	—	—	10,287.09	301.50	
WOBURN	19,886	34,145.17	—	34,145.17	—	—	—	—	7,472.52	1,522.16	
MALBOROUGH	15,680	38,643.35	—	38,643.35	—	—	—	—	1,130.09	587.42	
NEWBURYPORT	14,079	64,336.97	—	52,994.83	—	—	—	—	—	—	
39 Cities	2,986,588	\$11,592,680.56	\$3,361,950.81	\$5,903,128.41	\$1,166,755.27	\$38,118.89	\$5,481.93	\$11,854.04	\$1,138,197.14	\$321,088.09	

1 Includes Printing Department, \$461,404.78; Summer Traffic Tunnel, \$288,379.65; Ferries, \$255,548.73; Publication of City Record, \$24,346.74.
 2 Includes \$434,801.42 for gas.
 3 Academy of Music.
 4 Includes gas, amount not specified.
 5 Clam Chlorination Plant.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A					B. DEPARTMENTAL			
	Total Expense	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Veterans' Benefits		
BOSTON	\$70,905,376.11	\$2,350,134.96	\$10,552,320.03	\$6,215,089.11	\$3,758,131.69	\$18,083,870.82	\$386,949.64		
WORCESTER	14,216,481.06	502,923.74	2,139,012.88	1,100,221.83	906,487.30	3,642,223.15	259,617.88		
SPRINGFIELD	11,383,570.14	592,121.90	1,942,614.89	1,153,195.13	689,680.34	1,748,071.80	121,151.58		
FALL RIVER	6,310,733.34	212,014.91	1,068,770.49	368,847.73	534,278.95	1,624,617.42	70,243.63		
CAMBRIDGE	8,320,331.47	429,457.61	1,254,642.86	808,819.85	492,670.83	1,331,406.39	106,942.75		
NEW BEDFORD	6,646,133.92	287,469.31	936,371.14	484,542.10	421,013.30	1,821,615.04	61,282.31		
SOMERVILLE	5,599,348.30	254,868.25	893,236.98	619,005.36	286,790.35	1,062,165.70	65,903.26		
LYNN	6,462,977.43	213,947.82	922,331.58	542,935.85	309,128.93	1,890,736.18	88,090.76		
LOWELL	6,226,376.44	309,418.16	944,434.75	374,868.10	342,020.04	1,993,975.28	114,065.13		
LAWRENCE	4,681,539.62	170,933.26	733,510.75	432,995.58	335,855.49	1,021,063.56	47,707.10		
QUINCY	5,479,044.08	217,424.74	791,759.27	480,492.85	378,403.48	1,471,129.10	48,025.76		
NEWTON	3,601,727.24	228,470.03	744,632.10	450,492.85	277,590.56	593,142.03	18,655.23		
MEDFORD	3,680,619.77	203,056.79	565,976.73	377,754.93	207,491.28	630,469.53	27,712.13		
BROCKTON	4,526,084.06	212,534.23	609,649.84	377,754.93	207,491.28	1,409,310.84	66,197.74		
MALDEN	3,494,648.98	144,686.82	588,347.01	336,902.61	234,874.88	778,579.31	49,379.96		
HOLYOKE	4,895,172.11	187,633.94	667,192.56	224,827.21	153,863.78	682,862.08	45,717.70		
PITTSFIELD	2,876,750.28	146,068.21	327,609.91	172,278.05	236,914.69	678,912.37	54,634.10		
EVERETT	3,170,377.63	152,022.62	535,521.50	202,952.51	150,814.14	640,698.99	36,089.58		
HAVERHILL	3,316,310.90	120,669.22	413,636.65	133,764.35	206,070.24	1,290,977.48	42,706.71		
CHICPEE	2,754,795.79	157,325.79	390,685.73	133,906.79	175,665.32	980,428.17	56,375.94		
FITCHBURG	2,955,967.60	129,666.08	347,932.56	168,624.02	311,962.11	980,428.17	22,164.24		
WALTHAM	2,412,485.30	139,363.03	304,854.69	235,975.14	311,962.11	980,428.17	22,164.24		
SALEM	2,771,406.87	124,254.77	427,299.16	209,013.33	180,792.48	497,350.20	9,662.77		
CHELSEA	2,346,010.89	132,093.04	430,710.12	146,022.54	238,019.78	559,646.51	41,253.73		
TAUNTON	2,852,175.88	102,341.26	322,106.36	138,457.00	140,299.43	508,277.36	41,823.98		
REVERE	2,035,175.42	134,493.44	333,739.26	135,088.30	161,964.50	398,239.68	17,200.00		
MILROSE	1,460,309.97	98,270.64	216,794.39	117,331.87	111,124.67	198,948.36	14,107.79		
BEVERLY	1,823,090.66	82,695.13	324,698.62	107,411.43	182,869.82	340,214.92	12,673.12		
NORTHAMPTON	1,411,046.70	71,749.15	135,825.03	88,646.07	117,549.32	210,341.24	26,401.75		
GLOUCESTER	1,902,702.07	98,118.62	239,712.16	100,817.97	165,667.28	364,788.41	10,880.74		
LEMINSTER	1,416,804.98	58,015.80	148,634.67	86,029.62	203,401.11	328,715.80	47,399.38		
ATLANTIC	1,315,805.05	77,322.31	208,809.67	62,166.33	79,672.95	281,532.00	25,944.83		
LEADSBY	1,819,439.05	75,372.01	215,273.63	109,015.36	45,662.78	418,773.28	27,041.21		
NORTH ADAMS	1,274,934.71	62,390.15	141,005.01	51,409.88	116,904.56	346,351.07	33,269.58		
GARDNER	911,917.82	58,431.93	125,682.72	71,679.27	96,280.59	140,322.82	21,986.74		
WESTFIELD	1,641,259.27	52,098.15	163,524.04	42,052.34	94,496.25	164,933.04	19,122.45		
WOBURN	1,041,219.66	65,711.17	80,972.00	52,081.99	116,668.98	200,026.34	16,729.15		
MARLBOROUGH	847,473.85	49,910.69	104,307.05	48,536.55	86,136.52	213,128.91	42,209.16		
NEWBURGH	827,161.71	44,080.01	86,694.85	38,106.37	69,807.53	250,293.28	17,424.65		
39 Cities	\$213,684,896.13	\$8,750,758.69	\$31,433,893.62	\$16,983,264.88	\$13,746,075.55	\$50,479,212.11	\$2,256,767.56		

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded.					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON	\$17,026,882.54	\$1,458,021.74	\$1,971,981.29	\$4,505,038.62	\$1,154,739.76	\$3,041,168.95	\$155,261.29	\$245,785.67
WORCESTER	4,116,385.52	251,949.49	263,176.50	571,127.57	99,811.23	274,821.29	82,363.44	6,113.25
SPRINGFIELD	3,616,387.67	249,438.92	364,312.96	415,127.14	108,356.89	374,154.29	—	9,066.63
FALL RIVER	1,621,966.64	62,344.48	104,792.54	235,374.13	90,291.90	212,222.60	50,992.04	3,973.49
CAMBRIDGE	1,979,880.36	88,785.64	204,071.56	343,347.12	51,636.69	253,078.23	82,333.83	2,505.29
NEW BEDFORD	1,713,840.86	81,867.18	98,064.14	334,236.34	67,116.53	256,039.11	70,484.97	3,173.93
SOMERVILLE	1,724,736.84	95,461.43	124,374.47	218,994.42	95,052.39	233,739.42	94,785.46	3,186.50
LYNN	1,614,478.29	113,891.77	145,857.08	219,061.57	70,724.15	234,732.39	44,230.11	3,097.38
LOWELL	1,360,450.77	45,677.45	49,499.99	266,841.67	72,455.24	304,732.39	30,604.82	1,797.16
LAWRENCE	1,267,484.48	57,332.22	89,653.61	124,537.74	24,019.97	167,156.59	65,979.17	4,184.60
QUINCY	1,386,770.36	102,617.51	91,085.11	188,711.72	42,133.45	250,821.27	—	2,248.87
NEWTON	1,952,949.60	126,798.53	73,818.63	97,238.48	52,001.28	109,893.74	53,602.41	2,341.69
MEDFORD	1,246,872.85	57,349.99	73,903.74	132,623.63	53,490.36	138,727.58	1,728.09	1,820.00
BROCKTON	1,016,160.99	62,683.88	72,103.22	165,034.24	44,691.24	112,130.39	—	710.78
MALDEN	1,027,909.27	57,692.42	73,130.36	165,034.24	172,644.79	1,446,486.55	—	1,230.87
HOLYOKE	918,674.21	55,000.00	60,337.76	61,090.74	55,159.25	79,360.18	32,218.83	1,614.99
PITTSFIELD	969,287.46	51,646.34	102,084.59	96,944.78	92,131.60	106,733.82	11,423.84	1,258.76
EVERETT	736,045.26	39,203.59	33,703.78	104,296.85	47,180.63	135,301.15	48,112.95	1,350.05
HAVERHILL	672,228.55	26,150.57	30,875.95	72,510.70	19,166.50	685,393.79	25,049.89	2,485.75
CHICOPEE	678,286.20	41,788.06	40,709.48	87,745.76	14,889.02	82,308.90	44,493.01	2,199.80
FITCHBURG	686,386.38	48,858.97	38,725.86	87,670.66	32,055.05	123,056.93	—	1,065.12
WALTHAM	680,329.36	42,415.82	119,346.11	87,491.39	38,500.23	165,717.87	20,763.61	573.84
SALEM	643,588.04	29,430.70	48,383.48	87,484.25	38,928.30	68,701.21	—	1,914.93
CHELSEA	577,629.12	31,771.12	36,000.51	71,463.05	21,597.75	834,710.40	—	573.96
TAUNTON	688,614.59	11,996.72	15,707.98	51,019.90	27,012.41	69,475.20	27,438.88	174.62
REVERE	478,669.02	25,382.79	58,260.63	46,465.82	31,098.51	41,803.94	19,281.23	1,383.05
MELROSE	549,257.26	39,984.89	29,851.40	34,665.87	34,500.91	56,811.44	15,563.72	493.98
BEVERLY	476,341.66	47,757.32	12,397.00	30,824.53	8,553.42	109,733.44	16,102.23	357.13
NORTHAMPTON	432,570.75	14,664.85	24,258.73	55,670.25	23,155.30	76,877.74	—	1,182.99
GLOUCESTER	492,291.54	16,840.67	14,345.94	35,794.51	20,280.08	45,660.11	21,548.19	556.49
LEOMINSTER	409,939.63	30,012.59	28,524.36	34,844.79	31,582.89	393,979.28	10,258.00	893.30
ATTLEBORO	388,608.72	3,000.00	23,017.72	60,308.25	46,475.89	37,848.69	122.00	301.50
PEABODY	362,144.34	24,311.44	11,629.80	35,104.29	16,676.22	63,209.17	10,287.09	1,522.16
NORTH ADAMS	238,295.28	14,050.00	27,027.65	27,460.94	20,763.08	567,184.08	38,643.58	587.42
GARDNER	385,919.87	23,930.00	21,176.30	33,384.37	24,542.64	34,143.17	1,130.09	—
WESTFIELD	392,379.30	23,427.80	15,468.66	15,537.87	9,494.58	64,336.97	—	—
WOBURN	204,350.15	12,830.51	7,308.51	21,623.16	3,888.42	—	—	—
MAHAROUGH	200,643.33	16,821.57	8,798.26	24,548.96	—	—	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—
39 Cities	\$55,898,772.37	\$3,627,710.39	\$4,761,941.92	\$9,731,735.68	\$2,952,797.57	\$11,592,680.56	\$1,138,197.14	\$321,088.09

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C Tax Title Loans	D General Loans	E Public Service Loans	F. METROPOLITAN ASSESSMENTS			G County Hospital Assessments	H All Other
						Sewer	Park	Water		
BOSTON	\$5,052,408.28	\$74,451.19	\$9,422.29	\$1,180,847.37	\$2,920,887.80	\$34,083.97	\$60,001.63	\$772,714.03	—	—
Worcester	102,723.28	7,271.61	—	68,709.17	26,742.50	—	—	—	—	—
Springfield	8,898.50	8,898.50	—	142,258.32	180,010.00	—	—	—	—	—
Fall River	71,448.26	4,304.51	—	61,746.25	5,397.50	—	—	—	—	—
Cambridge	181,822.64	1,666.67	—	126,320.63	13,951.25	13,694.31	26,189.78	—	—	—
New Bedford	117,691.24	4,135.89	—	90,844.10	22,711.25	—	—	—	—	—
Somerville	159,337.06	5,888.39	228.52	62,463.96	3,062.50	8,471.97	4,819.65	72,042.62	\$2,310.50	\$548.95
Lynn	103,337.67	5,788.72	22.19	84,175.00	5,786.25	—	6,073.51	—	—	1,872.99
Lowell	81,078.67	5,495.48	3,000.00	64,207.70	8,502.50	—	—	—	—	—
Lawrence	43,608.19	3,411.94	—	33,551.25	6,645.00	—	—	—	—	—
Quincy	108,769.21	2,411.04	—	88,268.51	800.00	9,587.72	5,707.87	51,994.07	—	—
Newton	130,906.83	2,175.04	566.06	95,129.25	7,491.25	12,395.42	7,377.07	8,513.84	1,430.63	—
Medford	102,619.65	5,338.49	—	147,297.50	5,473.75	6,369.27	3,623.82	33,683.58	—	11,456.72
Brockton	52,832.71	3,389.66	703.65	22,325.00	13,712.50	—	—	—	1,356.50	—
Malden	96,677.54	2,271.88	733.34	46,751.25	437.50	5,688.76	3,236.14	35,094.86	—	39.22
Holyoke	28,618.72	900.00	—	13,616.00	11,997.50	—	—	—	—	—
Pittsfield	16,247.50	1,876.70	—	13,872.50	2,475.00	—	—	—	1,346.00	—
Everett	73,925.17	3,864.02	—	18,648.75	1,175.00	5,856.97	3,330.87	47,690.88	—	—
Haverhill	22,376.52	720.76	—	16,502.50	2,010.00	—	—	—	—	1,352.69
Chicopee	18,932.70	1,136.54	1,056.75	9,072.50	2,600.00	—	—	—	—	—
Fitchburg	21,115.30	876.69	—	17,378.76	2,736.25	4,107.73	2,446.70	—	1,070.50	37.86
Waltham	42,548.23	4,028.86	48.55	13,514.17	2,736.25	—	—	—	—	—
Salem	20,086.58	3,220.78	3,889.22	49,260.80	1,599.17	3,456.07	1,967.42	27,929.88	—	—
Chelsea	89,724.17	895.71	—	12,360.00	413.75	—	—	—	—	—
Taunton	14,854.88	6,027.78	4,456.33	17,121.09	—	3,020.24	1,718.26	19,852.52	—	17.49
Revere	51,627.46	969.30	—	4,838.75	—	3,096.70	1,760.36	14,473.72	—	—
Melrose	25,138.83	2,198.14	—	6,823.75	—	—	—	—	—	—
Beverly	9,021.89	308.71	—	7,656.25	805.00	—	—	—	—	—
Northampton	8,769.96	308.71	—	16,399.37	14,115.00	—	—	—	—	—
Gloucester	33,594.49	2,835.15	244.97	9,965.00	9,303.75	—	—	—	2,071.48	21.52
Lynnester	22,355.29	993.54	—	3,800.70	—	—	—	—	—	—
Attleboro	3,800.70	—	—	9,092.56	1,532.78	—	—	—	—	—
Prairie	11,425.61	770.78	29.49	7,767.50	—	—	—	—	—	—
North Adams	7,968.14	200.64	—	3,267.50	—	—	—	—	1,578.18	—
Gardner	4,845.68	—	—	2,726.25	5,845.00	—	—	—	—	—
Westfield	8,571.25	—	—	8,368.75	2,817.50	—	—	—	—	—
Woburn	15,109.03	132.76	724.16	5,994.00	1,640.00	1,697.45	965.66	—	402.75	—
Maldenborough	8,408.72	573.34	42.01	5,994.00	—	—	—	—	159.37	—
Newburyport	10,206.60	513.78	—	7,888.15	1,804.67	—	—	—	—	—
39 Cities	\$7,312,159.47	\$168,672.99	\$25,167.53	\$2,471,893.36	\$3,293,706.92	\$111,526.58	\$129,218.74	\$1,084,990.00	\$11,725.91	\$15,347.44

1 Includes \$537.50 interest on cemetery loans.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1945.*

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON	\$136,154,382.38	\$89,588,250.00	\$16,180.06	—	\$88,425,000.00	—	\$8,000,000.00	—	\$117,452.32
WORCESTER	7,353,185.79	4,731,000.00	—	—	809,000.00	—	1,000,000.00	—	813,185.79
SPRINGFIELD	10,900,965.91	5,387,000.00	—	—	4,446,000.00	—	600,000.00	—	467,965.91
FALL RIVER	2,089,000.00	1,929,000.00	—	—	160,000.00	—	—	—	—
CAMBRIDGE	4,365,000.00	3,999,000.00	—	\$25,000.00	341,000.00	—	—	—	—
NEW BEDFORD	3,298,378.56	2,572,000.00	—	26,734.93	509,000.00	—	—	—	—
SOMERVILLE	2,850,000.00	2,287,000.00	—	—	163,000.00	—	400,000.00	—	190,643.63
LYNN	3,678,000.00	3,034,000.00	—	—	144,000.00	—	500,000.00	—	—
LOWELL	2,388,763.90	1,991,170.00	154,593.90	—	243,000.00	—	—	—	—
LAWRENCE	1,639,486.10	1,286,000.00	—	—	278,000.00	—	—	—	75,486.10
QUINCY	2,170,000.00	1,135,000.00	—	—	35,000.00	—	—	—	—
NEWTON	4,290,935.53	3,502,000.00	—	—	350,000.00	—	—	—	368,935.53
MEDFORD	2,067,500.00	1,788,500.00	—	—	292,000.00	—	400,000.00	—	—
BROCKTON	1,994,000.00	1,187,500.00	—	—	21,000.00	\$37,000.00	250,000.00	—	—
MALDEN	2,132,413.49	1,805,000.00	56,413.49	—	451,000.00	—	—	—	—
HOLYOKE	831,667.07	343,000.00	37,667.07	—	540,000.00	—	—	—	—
PITTSFIELD	1,260,000.00	720,000.00	—	—	52,000.00	—	—	—	—
EVERETT	761,000.00	709,000.00	—	—	50,000.00	—	—	—	—
HAVERHILL	1,310,000.00	721,000.00	—	—	89,000.00	—	500,000.00	—	—
CHICOPEE	615,328.29	352,000.00	61,828.29	—	201,500.00	—	—	—	—
FITCHBURG	854,000.00	806,000.00	—	—	48,000.00	—	—	—	—
WALTHAM	1,137,000.00	1,070,000.00	—	—	67,000.00	—	200,000.00	—	—
SALEM	1,188,500.00	945,500.00	—	—	43,000.00	—	300,000.00	—	71,480.84
CHELSEA	2,004,146.36	1,412,550.00	220,115.52	—	—	—	—	—	—
TAUNTON	505,400.00	449,400.00	160,629.83	—	56,000.00	—	800,000.00	—	—
REVERE	1,609,629.83	643,000.00	—	—	6,000.00	—	—	—	4,477.03
MELROSE	81,477.03	77,000.00	—	—	—	—	—	—	—
BEVERLY	651,000.00	351,000.00	—	—	—	—	300,000.00	—	—
NORHAMPTON	472,000.00	428,000.00	—	—	44,000.00	—	—	—	—
GLOUCESTER	1,699,000.00	837,000.00	—	—	462,000.00	—	400,000.00	—	—
LEOMINSTER	514,000.00	247,000.00	—	—	267,000.00	—	—	—	—
ATLANSBORO	204,500.00	204,500.00	—	—	—	—	—	—	—
PEABODY	520,794.05	438,000.00	—	—	—	—	—	—	—
NORTH ADAMS	372,000.00	372,000.00	—	—	70,000.00	—	—	—	12,794.05
GARDNER	145,000.00	145,000.00	—	—	—	—	—	—	—
WESTFIELD	258,000.00	122,000.00	—	—	—	—	—	—	—
WOBURN	373,700.80	261,000.00	36,700.80	—	136,000.00	—	—	—	—
MARLBOROUGH	378,100.00	226,100.00	—	—	76,000.00	—	50,000.00	—	—
NEWBURYPORT	425,000.00	352,000.00	—	—	73,000.00	—	—	—	—
39 Cities	\$205,473,255.69	\$89,453,970.00	\$744,128.96	\$51,734.93	\$99,364,000.00	\$37,000.00	\$13,700,000.00	—	\$2,122,421.20

TABLE XII. — *Relation of Indebtedness to Valuation — 1945.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1945, together with the supplemental assessment of December, 1945, and the valuation of motor vehicles for the year 1945.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, and unpaid warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1945 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON	766,386	6.3	\$1,489,655,127	\$128,020,750.00	\$34,659,679.05	\$93,361,070.95
2 SPRINGFIELD	159,896	3.8	258,466,275	9,833,000.00	—	9,833,000.00
3 NEWBURYPORT	14,079	3.3	12,823,383	425,000.00	—	425,000.00
4 GLOUCESTER	24,862	3.2	40,144,606	1,299,000.00	—	1,299,000.00
5 MEDFORD	67,071	2.6	79,408,396	2,067,500.00	—	2,067,500.00
6 MALDEN	59,567	2.6	70,461,618	1,826,000.00	10,000.00	1,816,000.00
7 LYNN	105,153	2.4	133,704,248	3,178,000.00	—	3,178,000.00
8 PEABODY	22,303	2.3	21,725,730	508,000.00	—	508,000.00
9 LOWELL	101,229	2.3	95,800,177	2,234,170.00	—	2,234,170.00
10 LEOMINSTER	23,549	2.2	22,881,291	514,000.00	—	514,000.00
11 NEWTON	77,257	2.2	171,941,026	3,852,000.00	—	3,852,000.00
12 CAMBRIDGE	111,124	2.2	173,371,316	4,365,000.00	481,000.00	3,884,000.00
13 NEW BEDFORD	110,308	2.2	101,338,324	3,107,734.93	877,000.00	2,230,734.93
14 BROCKTON	65,202	2.2	72,650,964	1,594,000.00	—	1,594,000.00
15 MARLBOROUGH	15,680	2.1	15,434,691	328,100.00	—	328,100.00
16 WALTHAM	43,577	2.1	53,736,372	1,137,000.00	—	1,137,000.00
17 SOMERVILLE	105,883	2.1	119,215,336	2,450,000.00	—	2,450,000.00
18 WORCESTER	198,741	2.1	270,098,417	5,540,000.00	—	5,540,000.00
19 CHELSEA	39,940	2.0	42,868,967	1,412,550.00	546,160.03	866,389.97
20 PITTSFIELD	53,560	2.0	62,345,198	1,260,000.00	—	1,260,000.00
21 LAWRENCE	85,603	1.8	85,276,164	1,564,000.00	—	1,564,000.00
22 NORTHAMPTON	24,977	1.8	26,346,565	472,000.00	—	472,000.00
23 SALEM	42,833	1.8	55,403,899	988,500.00	—	988,500.00
24 NORTH ADAMS	22,230	1.8	20,941,884	372,000.00	—	372,000.00
25 FALL RIVER	115,062	1.7	112,503,273	2,089,000.00	156,000.00	1,933,000.00
26 FITCHBURG	43,770	1.7	50,212,356	854,000.00	—	854,000.00
27 QUINCY	82,084	1.6	133,041,128	2,170,000.00	—	2,170,000.00
28 REVERE	35,687	1.6	39,819,761	649,000.00	—	649,000.00
29 HAVERHILL	46,162	1.6	50,290,633	810,000.00	—	810,000.00
30 WOBURN	19,886	1.6	21,003,023	337,000.00	—	337,000.00
31 TAUNTON	38,612	1.6	32,442,914	505,400.00	—	505,400.00
32 CHICOPEE	44,626	1.4	40,978,722	553,500.00	—	553,500.00
33 WESTFIELD	19,956	1.3	20,497,154	258,000.00	—	258,000.00
34 HOLYOKE	53,775	1.0	72,693,587	794,000.00	150,000.00	744,000.00
35 EVERETT	48,553	0.9	81,724,417	761,000.00	—	761,000.00
36 BEVERLY	26,814	0.9	39,271,383	351,000.00	—	351,000.00
37 ATTLEBORO	22,375	0.7	29,875,765	204,500.00	—	204,500.00
38 GARDNER	20,245	0.7	21,743,359	145,000.00	—	145,000.00
39 MELROSE	27,971	0.2	40,106,820	77,000.00	—	77,000.00
39 Cities	2,986,588	3.6	\$4,282,244,269	\$188,906,704.93	\$36,779,839.08	\$152,126,865.85

¹ Railroad stock offsetting debt of \$50,000.

TABLE XIII. — *Debt Transactions for 1945 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 77), nor payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 78). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding loans for the current year were issued for the renewal of tax title loans.

CITIES.	INCURRED				Warrants or Orders	CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue) and Other		General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue) and Other	Warrants or Orders
Boston	\$2,950,000.00	—	\$16,178,500.00	\$32,000,000.00	\$97,068.75	\$9,926,500.00	\$1,410,630.44	\$2,145,700.00	\$32,500,000.00	\$82,658.62
Worcester	500,000.00	—	—	3,700,000.00	813,185.79	1,328,000.00	—	287,000.00	4,200,000.00	505,806.94
Springfield	400,000.00	—	—	3,600,000.00	467,965.91	664,000.00	—	255,000.00	3,600,000.00	451,571.49
Fall River	—	—	—	1,500,000.00	—	477,500.00	—	23,000.00	1,500,000.00	—
Cambridge	—	—	—	1,000,000.00	—	1,128,500.00	—	43,000.00	1,000,000.00	—
New Bedford	—	—	—	1,900,000.00	190,643.63	691,000.00	—	77,000.00	1,900,000.00	165,925.57
Somerville	—	—	—	2,400,000.00	—	686,000.00	17,949.13	22,000.00	2,400,000.00	—
Lynn	—	—	—	2,850,000.00	—	572,500.00	—	34,000.00	2,850,000.00	—
Lowell	—	—	—	2,250,000.00	—	574,670.00	148,460.65	39,000.00	2,250,000.00	—
Lawrence	250,000.00	—	—	2,000,000.00	75,486.10	257,000.00	—	36,000.00	2,000,000.00	72,039.13
Quincy	250,000.00	—	—	1,000,000.00	368,882.53	476,500.00	—	20,000.00	1,000,000.00	438.80
Newton	—	—	—	—	—	510,000.00	—	60,000.00	—	256,482.37
Medford	—	—	—	1,300,000.00	—	406,500.00	37,609.34	52,000.00	1,300,000.00	—
Brockton	—	—	30,000.00	2,200,000.00	—	389,000.00	—	73,000.00	2,300,000.00	—
Malden	—	—	—	1,250,000.00	—	374,000.00	13,836.64	21,000.00	1,250,000.00	—
Holyoke	62,000.00	—	—	1,010,000.00	—	78,000.00	26,286.74	96,000.00	1,010,000.00	—
Pittsfield	280,000.00	—	450,000.00	200,000.00	—	115,000.00	—	9,000.00	200,000.00	—
Everett	—	—	—	900,000.00	—	205,000.00	—	12,000.00	900,000.00	—
Haverhill	—	—	—	1,200,000.00	—	232,000.00	—	12,000.00	1,200,000.00	—
Chicopee	—	—	—	500,000.00	—	124,000.00	—	36,500.00	500,000.00	—
Fitchburg	—	—	—	500,000.00	—	190,500.00	—	27,000.00	500,000.00	—
Waltham	—	—	—	600,000.00	—	252,000.00	—	31,000.00	600,000.00	—
Salem	200,000.00	—	—	1,200,000.00	—	166,000.00	6,600.00	20,500.00	1,200,000.00	64,051.59
Helsea	—	—	—	1,300,000.00	71,480.84	173,150.00	—	—	1,600,000.00	75,215.14
Taunton	—	—	10,000.00	400,000.00	—	173,800.00	—	—	400,000.00	—
Revere	74,000.00	355,261.10	—	1,700,000.00	—	192,500.00	537,054.24	18,500.00	1,600,000.00	—
Melrose	—	—	—	400,000.00	4,477.03	60,000.00	656,534.82	7,000.00	400,000.00	—
Beverly	—	—	—	1,100,000.00	—	129,000.00	—	—	400,000.00	—
Northampton	—	—	—	1,300,000.00	—	36,000.00	—	4,000.00	1,100,000.00	—
Gloicester	—	—	—	1,000,000.00	—	169,000.00	31,325.11	84,000.00	1,300,000.00	—
Leominster	—	—	—	400,000.00	—	60,000.00	—	40,000.00	400,000.00	—
Attleboro	—	—	—	—	—	39,000.00	—	—	—	—
Peabody	80,000.00	—	35,000.00	500,000.00	12,794.05	158,500.00	4,210.28	15,500.00	700,000.00	26,174.21
North Adams	35,000.00	—	—	100,000.00	—	74,000.00	—	—	100,000.00	—
Gardner	—	—	—	—	—	17,000.00	—	—	—	—
Westfield	—	—	—	—	—	34,000.00	—	—	—	—
Woburn	—	—	—	100,000.00	—	97,000.00	35,895.32	11,000.00	100,000.00	—
Marlborough	—	—	50,000.00	200,000.00	—	83,300.00	12,000.00	15,000.00	250,000.00	—
Newburyport	28,000.00	—	12,000.00	200,000.00	—	71,000.00	—	6,000.00	200,000.00	—
39 Cities	\$5,109,000.00	\$726,261.10	\$16,765,500.00	\$72,610,000.00	\$2,101,984.63	\$21,396,420.00	\$2,990,784.46	\$3,666,700.00	\$74,760,000.00	\$1,700,363.86

¹ Includes \$16,045,000 Traffic Tunnel Retirement bonds, Act of 1945.

² Includes \$6,000 Cemetery loans.

³ Includes \$10,000 anticipation Federal grant loan.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1945.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	Water
BOSTON	\$1,420,757.81	\$77,051.18	\$32,850.73	\$1,310,855.90
WORCESTER	—	—	—	—
SPRINGFIELD	—	—	—	—
FALL RIVER	—	—	—	—
CAMBRIDGE	51,144.28	47,943.74	3,200.54	—
NEW BEDFORD	—	—	—	—
SOMERVILLE	153,061.82	29,660.34	1,186.15	122,215.33
LYNN	1,494.70	—	1,494.70	—
LOWELL	—	—	—	—
LAWRENCE	—	—	—	—
QUINCY	108,831.29	19,222.20	1,404.72	88,204.37
NEWTON	41,109.95	24,851.30	1,815.51	14,443.14
MEDFORD	83,725.33	22,298.79	891.83	60,534.71
BROCKTON	—	—	—	—
MALDEN	80,248.74	19,916.32	796.42	59,536.00
HOLYOKE	—	—	—	—
PITTSFIELD	—	—	—	—
EVERETT	102,029.28	20,305.25	819.74	80,904.29
HAVERHILL	—	—	—	—
CHICOPEE	—	—	—	—
FITCHBURG	—	—	—	—
WALTHAM	8,837.64	8,235.50	602.14	—
SALEM	—	—	—	—
CHELSEA	59,965.01	12,099.71	484.18	47,381.12
TAUNTON	—	—	—	—
REVERE	42,978.71	10,573.85	422.87	31,981.99
MELROSE	35,828.44	10,841.55	433.23	24,553.66
BEVERLY	—	—	—	—
NORTHAMPTON	—	—	—	—
GLOUCESTER	—	—	—	—
LEOMINSTER	—	—	—	—
ATTLEBORO	—	—	—	—
PEABODY	—	—	—	—
NORTH ADAMS	—	—	—	—
GARDNER	—	—	—	—
WESTFIELD	—	—	—	—
WOBURN	6,180.43	5,942.78	237.65	—
MARLBOROUGH	—	—	—	—
NEWBURYPORT	—	—	—	—
39 Cities	\$2,196,193.43	\$308,942.51	\$46,640.41	\$1,840,610.51

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1945.

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$11,933,838.49	\$5,237,146.07	—	\$865,304.17	\$1,420,757.81	\$1,410,630.44
WORCESTER	1,615,000.00	1,615,000.00	—	—	—	—
SPRINGFIELD	919,000.00	919,000.00	—	—	—	—
FALL RIVER	500,500.00	500,500.00	—	—	—	—
CAMBRIDGE	867,044.28	816,500.00	—	—	51,144.28	—
NEW BEDFORD	708,000.00	708,000.00	—	—	—	—
SOMERVILLE	900,077.62	708,000.00	\$21,066.67	—	153,061.82	17,949.13
LYNN	607,394.70	606,500.00	—	—	1,494.70	—
LOWELL	762,130.65	613,670.00	—	—	—	148,460.65
LAWRENCE	293,000.00	293,000.00	—	—	—	—
QUINCY	605,331.29	496,500.00	—	—	—	—
NEWTON	611,109.95	570,000.00	—	—	108,831.29	—
MEDFORD	592,334.67	458,500.00	12,500.00	—	41,109.95	—
BROCKTON	458,000.00	458,000.00	—	—	83,725.33	37,609.34
MALDEN	490,952.05	385,000.00	11,866.67	—	—	13,836.64
HOLYOKE	200,286.74	174,000.00	—	—	80,248.74	26,286.74
PITTSFIELD	124,000.00	124,000.00	—	—	—	—
EVERETT	330,829.28	217,000.00	11,800.00	—	102,029.28	—
HAVERHILL	244,000.00	244,000.00	—	—	—	—
CHICOPEE	212,891.75	160,500.00	—	—	—	52,391.75
FITCHBURG	217,500.00	217,500.00	—	—	—	—
WALTHAM	301,237.64	283,000.00	9,400.00	—	8,837.64	—
SALEM	193,100.00	186,500.00	—	—	—	—
CHELSEA	417,169.25	178,150.00	—	13,000.00	59,965.01	6,600.00
TAUNTON	192,300.00	192,300.00	—	—	—	166,084.24
REVERE	543,752.43	199,500.00	—	—	42,078.71	301,273.72
MELROSE	95,828.44	60,000.00	—	—	35,828.44	—
BEVERLY	129,000.00	129,000.00	—	—	—	—
NORTHAMPTON	38,276.39	43,276.39	—	—	—	—
GLOUCESTER	284,325.11	253,000.00	—	—	—	31,325.11
LEOMINSTER	110,200.00	100,000.00	10,200.00	—	—	—
ATTLEBORO	39,000.00	39,000.00	—	—	—	—
PEABODY	178,210.28	174,000.00	—	—	—	4,210.28
NORTH ADAMS	74,000.00	74,000.00	—	—	—	—
GARDNER	27,000.00	17,000.00	10,000.00	—	—	—
WESTFIELD	68,000.00	68,000.00	—	—	—	—
WOBURN	153,609.08	108,000.00	3,533.33	—	—	35,895.32
MARLBOROUGH	112,800.00	98,300.00	2,500.00	—	6,180.43	12,000.00
NEWBURYPORT	77,000.00	77,000.00	—	—	—	—
39 Cities	\$26,289,230.09	\$20,857,342.46	\$92,866.67	\$878,304.17	\$2,196,193.43	\$2,264,523.36

¹ Serial loans amounting to \$4,000 were paid from sale of real estate.

² Serial loans amounting to \$1,723.61 were paid from balances of Federal grants for outlays.

DIVISION E

CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASE AT BEGINNING OF 1945					CASE AT END OF 1945						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Boston	\$13,608,259.63	\$4,224,772.55	\$2,653,304.90	\$23,166.60	\$3,093,537.37	\$3,601,478.21	\$15,478,192.21	\$6,286,609.04	\$2,561,968.89	\$59,957.91	\$33,285,432.24	\$283,284,224.13
Worcester	3,530,165.43	3,310,371.83	—	8,570.58	88,493.39	122,729.63	3,416,948.49	3,192,358.55	—	5,212.64	173,299.45	76,077.85
Springfield	2,969,367.42	2,919,345.23	15,922.53	—	26,938.81	7,160.85	4,198,706.23	4,066,215.18	28,406.63	—	91,639.73	12,444.69
Fall River	933,574.06	816,055.54	81.33	—	22,195.66	95,211.50	1,140,396.86	988,650.15	3,987.48	1,390.00	31,744.91	114,924.32
Cambridge	2,229,947.62	1,807,332.22	245,510.22	—	37,354.66	139,750.52	2,239,971.42	2,033,874.26	98,016.39	80.00	11,888.36	93,512.41
New Bedford	926,671.34	849,892.67	11,686.19	15,934.30	16,947.92	32,200.94	988,960.99	938,886.68	22,543.47	16,622.64	11,337.68	39,570.52
Somerville	629,310.29	603,473.28	—	—	18,601.91	7,235.10	676,417.28	549,082.82	—	—	24,876.70	102,437.76
Lynn	1,394,137.54	1,245,986.44	—	57,355.22	34,370.60	55,925.28	1,652,038.70	1,555,489.16	28,685.86	—	17,073.94	50,789.74
Lowell	212,309.10	150,160.98	—	2,677.34	13,045.00	46,425.78	411,988.92	319,025.16	—	5,369.77	22,096.47	65,497.52
Lawrence	1,240,862.18	1,183,811.58	—	—	7,326.04	49,724.56	875,768.11	840,568.05	—	—	400.34	34,799.72
Quincy	1,027,313.20	991,080.47	—	12,273.54	19,270.03	4,689.16	1,102,234.55	1,007,483.76	2,678.09	—	22,189.57	9,008.13
Newton	2,438,279.68	2,316,749.59	8,453.75	15.00	72,449.92	40,611.42	2,521,462.03	2,398,404.27	942.44	—	61,533.38	60,556.94
Medford	574,471.34	560,754.12	—	146.43	4,573.80	8,996.99	427,355.59	405,523.42	—	—	7,140.87	14,545.10
Brockton	767,909.69	697,834.10	—	4,622.90	8,542.22	56,910.47	632,470.63	556,269.42	—	—	146.43	11,636.03
Malden	516,693.68	484,515.23	—	—	3,211.12	28,848.45	601,421.42	567,614.83	4,729.47	—	6,878.98	26,381.62
Holyoke	459,931.75	434,825.68	—	6.16	9,587.14	15,512.77	893,778.48	819,454.62	—	—	545.99	54,712.46
Pittsfield	1,119,158.48	1,034,900.51	—	—	65,750.87	18,507.10	1,968,782.42	1,887,012.67	—	—	19,611.40	54,712.46
Everett	517,168.57	475,891.26	3,176.05	1,626.20	10,305.89	56,169.17	574,183.09	495,817.44	8,427.35	1,350.37	16,235.64	52,352.29
LaVerhill	604,326.25	558,948.46	201.31	—	8,877.11	64,899.34	707,734.99	647,802.81	—	—	10,924.49	47,273.78
Chicopee	604,539.26	580,801.37	—	—	19,899.92	64,157.97	742,357.19	649,323.34	—	—	27,903.71	65,530.14
Fitchburg	394,832.76	366,326.35	—	3,954.32	12,914.80	12,397.05	315,159.78	292,615.38	—	4,298.63	11,757.38	6,488.39
Waltham	512,368.17	466,593.76	905.96	10,465.12	18,904.75	15,498.58	715,820.56	630,847.41	—	—	18,768.84	4,511.82
Salem	305,097.67	239,417.04	—	—	28,505.97	37,174.66	493,219.47	406,268.69	11,965.48	49,727.01	42,864.55	44,116.23
Chelsea	460,457.38	433,015.09	—	—	2,901.42	4,510.87	458,706.72	451,133.72	—	—	3,068.91	4,504.09
Taunton	404,219.93	356,289.30	—	4,892.53	7,799.60	35,238.50	712,126.56	649,922.09	—	5,008.34	21,204.88	35,991.25
Revere	213,397.61	197,558.95	—	29.40	847.51	14,961.75	540,081.73	520,415.12	—	—	1,256.89	18,375.32
Melrose	324,837.17	310,220.29	—	4,456.31	4,462.54	2,623.03	378,165.25	356,597.08	—	3,838.71	8,357.84	2,929.27
Beverly	379,235.22	374,294.51	—	—	2,084.07	2,856.64	470,316.50	466,300.40	7,073.35	—	1,673.76	2,342.31
Northampton	343,332.64	334,822.27	—	—	8,237.02	273.35	325,295.53	314,312.24	—	—	9,980.19	7,603.10
Glooucester	816,774.63	803,793.45	—	20.00	4,495.23	8,465.95	589,093.01	582,880.88	—	—	2,602.82	3,609.31
Leominster	93,725.84	90,339.19	—	11.75	12,531.81	272.19	93,700.38	74,249.75	22.57	—	3,670.36	12,866.72
Attleboro	312,602.64	299,436.47	—	—	3,921.79	634.36	310,318.12	305,900.33	—	2,406.47	5,863.63	24,494.50
Peabody	241,422.35	214,827.97	—	1,369.15	26.06	7,488.02	145,781.97	113,017.37	—	382.75	5,832.80	9,357.08
North Adams	286,166.25	278,173.92	—	478.25	—	—	404,133.36	393,860.73	—	—	665.77	480.60
Gardner	358,724.32	353,737.61	—	—	1,904.66	1,464.63	375,065.52	372,426.52	—	—	7,105.24	15,792.60
Westfield	694,628.52	636,103.18	—	—	34,870.09	23,597.75	717,022.48	694,687.14	—	1,000.00	2,102.88	22,865.29
Woburn	189,468.60	172,729.51	218.74	—	2,568.16	13,942.90	170,602.25	144,199.13	—	—	12,939.93	1,465.93
Marlborough	30,503.60	78,156.68	—	1.62	2,096.30	2,258.19	122,955.31	108,536.60	12.83	—	14,491.09	6,323.25
Newburyport	37,652.31	23,090.58	—	—	12,992.90	1,568.83	131,637.24	110,822.90	—	—	—	—
39 Cities	\$42,844,904.08	\$31,296,429.50	\$2,944,260.96	\$162,201.60	\$3,748,306.12	\$4,693,705.90	\$48,721,301.34	\$37,184,458.88	\$2,748,505.47	\$193,525.83	\$4,090,277.05	\$4,504,534.05

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1945

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.		Brookline POPULATION 56,940
REVENUE.		\$5,237,395.86
General		4,255,974.69
<i>Taxes</i>		3,885,178.14
Property, poll, and income		3,610,514.79
Corporation, bank, etc.		274,663.35
<i>Licenses and permits</i>		34,761.54
<i>Fines and forfeits</i>		3,559.01
<i>Grants and gifts</i>		332,476.00
For expenses		332,476.00
For outlays		—
<i>All other</i>		—
Commercial		981,421.17
<i>Special assessments</i>		21,732.17
To meet expenses		2,411.77
To meet outlays		19,320.40
<i>Privileges</i>		51,231.77
<i>Departmental</i>		385,827.64
General government		5,818.60
Protection of persons and property		796.07
Health and sanitation		37,526.92
Highways		852.30
Charities		288,706.36
Veterans' services		6,444.00
Schools		14,553.14
Libraries		4,851.79
Recreation		24,796.31
Unclassified		1,482.15
<i>Public service enterprises</i>		496,727.70
Electric light		—
Water		496,727.70
All other		—
<i>Cemeteries</i>		10,985.75
<i>Interest</i>		14,916.14
On sinking funds		—
On trust and investment funds		3,175.89
All other		11,740.25
NON-REVENUE.		\$2,395,445.01
Offsets to outlays		22,318.65
<i>Departmental</i>		21,183.27
<i>Public service enterprises</i>		1,135.38
<i>Cemeteries</i>		—
Municipal indebtedness		500,000.00
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		500,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		256,626.97
<i>From sinking funds</i>		—
<i>All other</i>		256,626.97
Refunds		13,729.28
Agency, trust, and investment		1,602,770.11
<i>Taxes and licenses for State</i>		159,188.00
<i>Taxes for county</i>		170,110.59
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,266,787.62
<i>All other</i>		6,683.90
RECAPITULATION.		
Revenue and offsets to outlays		\$5,259,714.51
Premiums		—
Municipal indebtedness		500,000.00
Transfers and refunds		270,356.25
Agency, trust, and investment		1,602,770.11
Total receipts		\$7,632,840.87
Balance on hand, including funds		1,286,139.73
GRAND TOTAL		\$8,918,980.60

Graded According to Population of 1945.

PAYMENTS.		Brookline POPULATION 56,940
Maintenance		\$4,380,823.91
<i>Departmental</i>		4,053,571.90
General government		233,857.68
Protection of persons and property		728,063.41
Health and sanitation		393,241.08
Highways		364,104.83
Charities		629,928.28
Veterans' services		27,086.94
Schools		1,115,604.13
Libraries		99,813.06
Recreation		272,962.62
Pensions		157,957.96
Unclassified		30,951.91
<i>Public service enterprises</i>		307,129.32
Electric light		-
Water		307,129.32
All other		-
<i>Cemeteries</i>		17,057.18
<i>Administration of trust funds</i>		2,465.51
Interest		80,132.37
<i>Loans, general purposes</i>		23,555.46
<i>Loans, public service enterprises</i>		56,576.91
<i>Loans, cemeteries</i>		-
Outlays		215,127.93
<i>Departmental</i>		212,364.68
General government		40,825.15
Protection of persons and property		32,062.03
Health and sanitation		53,758.22
Highways		53,701.06
Charities		278.99
Schools		7,641.83
Libraries		1,406.76
Recreation		17,690.60
Unclassified		5,000.04
<i>Public service enterprises</i>		2,763.25
Electric light		-
Water		2,763.25
All other		-
<i>Cemeteries</i>		-
Municipal indebtedness		755,316.01
<i>From sinking funds</i>		-
<i>From revenue and other sources</i>		255,816.01
<i>Bonds refunded, current year</i>		-
<i>Temporary loans (including revenue loans)</i>		500,000.00
<i>Warrants or orders, previous years</i>		-
Transfers		256,626.97
<i>To sinking funds from revenue</i>		-
<i>All other</i>		256,626.97
Refunds		13,729.28
Agency, trust, and investment		1,845,678.55
<i>Taxes and licenses for State</i>		159,188.00
<i>Taxes for county</i>		170,110.59
<i>Expenditures for grade crossings</i>		-
<i>Sinking and other permanent funds</i>		1,509,645.66
<i>All other</i>		6,734.30

RECAPITULATION.

Maintenance and interest	\$4,460,956.28
Permanent debt (except from sinking funds)	255,316.01
Sinking fund requirements from revenue	-
Outlays	215,127.93
Permanent debt from sinking funds	-
Bonds refunded, current year	-
Temporary loans	500,000.00
Transfers (except to sinking funds) and refunds	270,356.25
Agency, trust, and investment	1,845,678.55
Total payments	\$7,547,435.02
Balance on hand, including funds	1,371,645.58
GRAND TOTAL	\$8,918,980.60

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Arlington POPULATION 43,515	Watertown POPULATION 37,438	Belmont POPULATION 28,866	Weymouth POPULATION 27,957
REVENUE.	\$2,761,962.25	\$2,657,111.79	\$2,446,087.86	\$1,957,193.53
General	2,304,079.67	2,226,742.74	1,726,538.95	1,628,732.09
Taxes	2,132,271.69	2,031,055.97	1,617,304.77	1,406,207.56
Property, poll, and income	2,023,971.22	1,868,582.03	1,521,298.70	1,301,770.41
Corporation, bank, etc.	108,300.47	162,473.94	96,006.07	104,437.15
Licenses and permits	4,739.00	37,762.25	2,689.00	26,812.50
Fines and forfeits	750.20	3,087.40	101.20	349.76
Grants and gifts	160,912.78	151,601.51	106,443.98	196,362.27
For expenses	160,912.78	151,601.51	106,443.98	195,362.27
For outlays	—	—	—	—
All other	5,400.00	3,235.61	—	—
Commercial	457,882.58	430,369.05	719,548.91	328,461.44
Special assessments	25,899.62	2,325.37	19,188.24	1,262.00
To meet expenses	933.40	1,157.50	—	1,262.00
To meet outlays	24,966.22	1,167.87	19,188.24	—
Privileges	31,717.51	27,582.75	26,545.96	23,485.15
Departmental	167,556.99	169,447.53	100,549.09	169,943.73
General government	6,113.91	3,292.71	3,291.29	288.76
Protection of persons and property	1,075.82	2,049.69	328.53	302.27
Health and sanitation	17,442.87	17,077.37	2,897.56	1,280.03
Highways	7,885.41	2,550.90	2,079.42	3,519.22
Charities	121,133.44	136,283.95	45,831.20	152,093.09
Veterans' services	3,249.50	5,063.86	1,908.39	2,587.22
Schools	6,012.26	439.05	38,312.82	8,136.71
Libraries	2,259.01	2,201.54	1,212.63	1,215.58
Recreation	47.40	—	176.50	—
Unclassified	12,337.37	488.46	4,510.75	520.85
Public service enterprises	185,816.78	220,797.34	554,328.45	125,302.74
Electric light	—	—	405,831.19	—
Water	185,816.78	220,797.34	148,497.26	125,302.74
All other	—	—	—	—
Cemeteries	28,746.89	6,255.32	13,730.66	—
Interest	18,144.79	3,960.74	5,026.61	8,467.82
On sinking funds	216.54	—	—	—
On trust and investment funds	10,705.74	535.45	70.45	3,686.82
All other	7,222.51	3,425.29	5,136.06	4,781.00
NON-REVENUE.	\$1,478,197.95	\$875,883.90	\$616,915.04	\$871,098.59
Offsets to outlays	—	1,726.68	5,361.95	12,067.19
Departmental	—	1,726.68	3,775.92	1,490.00
Public service enterprises	—	—	1,586.03	10,577.19
Cemeteries	—	—	—	—
Municipal indebtedness	25,469.76	335,066.50	200,000.00	400,000.00
Loans, general purposes	—	35,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	300,000.00	200,000.00	400,000.00
Unpaid warrants or orders, current year	25,469.76	—	—	—
Premiums	—	66.50	—	—
Transfers	18,098.79	51,928.75	1,852.32	113,483.27
From sinking funds	—	—	—	—
All other	18,098.79	51,928.75	1,852.32	113,483.27
Refunds	8,159.37	13,787.99	3,140.38	3,700.81
Agency, trust, and investment	1,426,470.03	473,373.98	406,560.39	341,847.32
Taxes and licenses for State	62,016.00	57,936.00	55,974.00	55,352.00
Taxes for county	77,270.68	72,187.03	69,730.01	59,149.95
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,280,953.20	339,679.90	277,916.33	222,433.37
All other	6,230.15	3,571.00	2,940.00	4,912.00
RECAPITULATION.				
Revenue and offsets to outlays	\$2,761,962.25	\$2,658,838.47	\$2,451,449.81	\$1,969,260.72
Premiums	—	66.50	—	—
Municipal indebtedness	25,469.76	335,000.00	200,000.00	400,000.00
Transfers and refunds	26,258.16	65,716.74	4,992.70	117,184.08
Agency, trust, and investment	1,426,470.03	473,373.98	406,560.39	341,847.32
Total receipts	\$4,240,160.20	\$3,532,995.69	\$3,063,002.90	\$2,828,292.12
Balance on hand, including funds	987,101.93	656,253.34	713,751.74	860,568.38
GRAND TOTAL	\$5,227,262.13	\$4,189,249.03	\$3,776,754.64	\$3,188,860.50

¹ Includes \$7.50 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Arlington POPULATION 43,515	Watertown POPULATION 37,438	Belmont POPULATION 28,866	Weymouth POPULATION 27,957
Maintenance	\$2,409,100.97	\$2,352,319.55	\$2,110,326.98	\$1,704,236.58
<i>Departmental</i>	<i>2,287,178.95</i>	<i>2,239,982.78</i>	<i>1,665,176.83</i>	<i>1,614,075.51</i>
General government	169,683.45	119,712.08	117,493.18	75,782.87
Protection of persons and property	366,431.71	416,719.15	284,874.42	213,513.88
Health and sanitation	226,148.98	229,348.44	145,978.94	87,317.89
Highways	232,543.35	240,732.82	148,837.15	150,412.06
Charities	298,414.29	325,453.56	110,663.48	348,328.84
Veterans' services	11,293.93	40,400.03	7,626.32	21,626.31
Schools	803,729.29	666,655.83	729,073.45	605,303.58
Libraries	42,254.30	49,548.13	26,347.87	35,511.86
Recreation	49,108.01	41,623.86	33,134.12	18,587.90
Pensions	53,103.10	79,500.81	43,854.60	37,853.98
Unclassified	34,468.54	30,288.07	17,293.30	19,836.34
<i>Public service enterprises</i>	<i>91,758.92</i>	<i>94,417.60</i>	<i>427,634.52</i>	<i>89,485.40</i>
Electric light	—	—	364,039.36	—
Water	91,758.92	94,417.60	63,595.16	89,233.96
All other	—	—	—	251.44
<i>Cemeteries</i>	<i>29,247.65</i>	<i>16,313.80</i>	<i>15,993.45</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>915.45</i>	<i>1,605.37</i>	<i>1,522.18</i>	<i>675.67</i>
Interest	35,273.34	37,189.54	27,467.45	11,787.23
<i>Loans, general purposes</i>	<i>12,661.72</i>	<i>14,352.35</i>	<i>8,302.31</i>	<i>10,640.98</i>
<i>Loans, public service enterprises</i>	<i>22,611.62</i>	<i>22,837.19</i>	<i>19,082.64</i>	<i>1,146.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>82.50</i>	<i>—</i>
Outlays	126,151.25	144,315.44	106,418.26	31,026.86
<i>Departmental</i>	<i>116,909.33</i>	<i>121,456.57</i>	<i>65,257.40</i>	<i>6,649.22</i>
General government	—	1,050.00	—	349.95
Protection of persons and property	19,009.48	8,225.17	11,500.00	442.00
Health and sanitation	19,261.78	75,970.40	15,240.88	449.99
Highways	26,708.25	20,407.48	34,480.23	5,407.28
Charities	—	—	—	—
Schools	10,379.19	9,527.05	1,055.51	—
Libraries	—	—	—	—
Recreation	41,060.43	6,092.47	2,980.78	—
Unclassified	490.20	184.00	—	—
<i>Public service enterprises</i>	<i>8,503.20</i>	<i>12,858.87</i>	<i>35,098.50</i>	<i>24,377.64</i>
Electric light	—	—	28,714.22	—
Water	8,503.20	12,858.87	6,384.28	24,377.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>738.72</i>	<i>10,000.00</i>	<i>6,062.36</i>	<i>—</i>
Municipal indebtedness	134,152.14	446,365.58	292,368.13	458,812.75
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>114,673.35</i>	<i>146,365.58</i>	<i>92,368.13</i>	<i>58,812.75</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>300,000.00</i>	<i>200,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>19,478.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18,098.79	51,928.75	1,852.32	113,483.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18,098.79</i>	<i>51,928.75</i>	<i>1,852.32</i>	<i>113,483.27</i>
Refunds	8,159.37	13,787.99	3,140.38	3,700.81
Agency, trust, and investment	1,430,558.22	521,537.22	403,839.83	445,851.70
<i>Taxes and licenses for State</i>	<i>62,016.00</i>	<i>57,936.00</i>	<i>55,974.00</i>	<i>55,552.00</i>
<i>Taxes for county</i>	<i>77,270.68</i>	<i>72,187.08</i>	<i>69,730.01</i>	<i>59,149.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,285,023.39</i>	<i>387,796.27</i>	<i>275,186.22</i>	<i>326,411.35</i>
<i>All other</i>	<i>6,248.15</i>	<i>3,617.87</i>	<i>2,949.60</i>	<i>4,938.40</i>
RECAPITULATION.				
Maintenance and interest	\$2,444,374.31	\$2,389,509.09	\$2,137,794.43	\$1,716,023.81
Permanent debt (except from sinking funds)	114,673.35	146,365.58	92,368.13	58,812.75
Sinking fund requirements from revenue	—	—	—	—
Outlays	126,151.25	144,315.44	106,418.26	31,026.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,478.79	300,000.00	200,000.00	400,000.00
Transfers (except to sinking funds) and refunds	26,258.16	65,716.74	4,992.70	117,184.08
Agency, trust, and investment	1,430,558.22	521,537.22	403,839.83	445,851.70
Total payments	\$4,161,494.08	\$3,567,444.07	\$2,945,413.35	\$2,768,899.20
Balance on hand, including funds	1,065,768.05	621,804.96	831,341.29	419,961.30
GRAND TOTAL	\$5,227,262.13	\$4,189,249.03	\$3,776,754.64	\$3,188,860.50

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Framingham POPULATION 25,502	Methuen POPULATION 23,160	Milton POPULATION 21,718	Braintree POPULATION 20,279
REVENUE.	\$1,902,774.63	\$1,332,220.61	\$1,555,563.44	\$1,799,567.31
General	1,522,795.86	1,095,289.80	1,251,168.07	1,054,102.53
<i>Taxes</i>	1,325,794.24	951,207.93	1,168,688.82	950,623.05
Property, poll, and income	1,204,339.20	875,938.96	1,087,627.92	867,462.27
Corporation, bank, etc.	121,455.04	75,268.97	81,060.90	83,160.78
<i>Licenses and permits</i>	42,288.50	13,855.34	3,860.25	7,599.68
<i>Fines and forfeits</i>	609.57	1,320.80	7.00	249.44
<i>Grants and gifts</i>	154,103.55	127,478.81	78,137.00	95,630.36
For expenses	154,103.55	127,478.81	78,137.00	95,630.36
For outlays	—	—	—	—
<i>All other</i>	—	1,426.92	475.00	—
Commercial	379,978.77	236,930.81	304,395.37	745,464.78
<i>Special assessments</i>	620.00	1,387.24	54,129.47	10,299.85
To meet expenses	—	—	17,153.21	10,299.85
To meet outlays	620.00	1,387.24	36,976.26	—
<i>Privileges</i>	26,059.93	18,303.42	22,623.44	18,929.12
<i>Departmental</i>	196,882.60	126,285.12	52,960.66	105,478.66
General government	3,669.09	701.73	770.80	531.50
Protection of persons and property	1,357.74	4,089.59	3,107.31	145.19
Health and sanitation	32,308.17	7,033.90	1,151.71	10,550.65
Highways	7,499.58	2,707.20	2,816.40	2,656.24
Charities	141,028.31	108,078.67	41,007.76	85,100.12
Veterans' services	2,996.45	1,614.74	738.50	2,169.82
Schools	6,798.30	2,048.29	1,165.29	1,686.33
Libraries	1,105.87	—	1,752.79	1,121.12
Recreation	28.20	—	—	—
Unclassified	1,190.89	11.00	450.10	1,517.59
<i>Public service enterprises</i>	136,006.22	83,686.18	139,054.65	602,484.36
Electric light	—	—	—	498,360.67
Water	136,006.22	83,686.18	139,054.65	104,123.69
All other	—	—	—	—
<i>Cemeteries</i>	9,939.54	3,298.11	26,905.58	178.00
<i>Interest</i>	10,370.48	3,970.74	8,721.57	8,094.89
On sinking funds	—	—	—	—
On trust and investment funds	3,053.66	1,327.65	2,398.26	1,832.63
All other	7,316.82	2,643.09	6,323.31	6,262.26
NON-REVENUE.	\$782,515.47	\$632,941.57	\$695,555.15	\$585,318.70
Offsets to outlays	14,895.24	—	294.00	10,026.00
<i>Departmental</i>	12,955.69	—	230.00	5,026.00
<i>Public service enterprises</i>	1,939.55	—	—	5,000.00
<i>Cemeteries</i>	—	—	64.00	—
Municipal indebtedness	400,000.00	350,000.00	399,063.70	210,000.00
<i>Loans, general purposes</i>	—	—	20,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	10,000.00
<i>Loans, cemeteries</i>	—	—	29,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	400,000.00	350,000.00	350,000.00	200,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	63.70	—
Transfers	80,603.26	8,670.11	1,794.84	154,975.62
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	80,603.26	8,670.11	1,794.84	154,975.62
Refunds	3,273.57	10,332.35	2,314.97	3,133.49
Agency, trust, and investment	283,743.40	263,939.11	292,087.64	207,183.59
<i>Taxes and licenses for State</i>	38,624.00	22,772.00	43,394.00	30,056.00
<i>Taxes for county</i>	48,124.72	37,027.33	46,360.77	32,118.28
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	194,316.90	201,499.18	199,086.87	142,091.71
<i>All other</i>	2,677.78	2,640.60	3,246.00	2,917.60
RECAPITULATION.				
Revenue and offsets to outlays	\$1,917,669.87	\$1,332,220.61	\$1,555,857.44	\$1,809,593.31
Premiums	—	—	63.70	—
Municipal indebtedness	400,000.00	350,000.00	399,000.00	210,000.00
Transfers and refunds	83,876.83	19,002.46	4,109.81	158,109.11
Agency, trust, and investment	283,743.40	263,939.11	292,087.64	207,183.59
Total receipts	\$2,685,290.10	\$1,965,162.18	\$2,251,118.59	\$2,384,886.01
Balance on hand, including funds	307,608.72	271,932.87	370,614.43	935,200.66
GRAND TOTAL	\$2,992,898.82	\$2,237,095.05	\$2,621,733.02	\$3,320,086.67

1 Includes \$3 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Framingham POPULATION 25,502	Methuen POPULATION 23,160	Milton POPULATION 21,718	Braintree POPULATION 20,279
Maintenance	\$1,583,523.65	\$1,177,766.22	\$1,277,796.07	\$1,479,720.68
<i>Departmental</i>	<i>1,513,066.71</i>	<i>1,110,122.63</i>	<i>1,179,692.49</i>	<i>1,080,680.44</i>
General government	96,963.07	55,406.63	60,887.80	61,201.36
Protection of persons and property	213,408.64	166,979.79	233,434.75	152,956.99
Health and sanitation	109,265.90	76,031.61	80,800.74	78,062.47
Highways	153,594.31	124,709.22	149,815.30	81,254.68
Charities	322,771.63	272,741.93	92,634.14	196,383.32
Veterans' services	55,734.85	7,175.84	18,017.64	23,757.71
Schools	448,257.49	369,241.69	435,103.68	411,894.66
Libraries	28,587.89	—	30,762.16	18,469.87
Recreation	18,662.61	8,478.74	17,144.80	11,953.67
Pensions	42,668.78	24,039.93	45,103.57	27,205.39
Unclassified	23,151.54	5,317.25	16,487.91	17,540.32
<i>Public service enterprises</i>	<i>57,954.73</i>	<i>58,475.77</i>	<i>65,762.51</i>	<i>397,471.62</i>
Electric light	—	—	—	312,642.69
Water	57,954.73	58,475.77	65,762.51	84,828.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>11,999.22</i>	<i>8,779.15</i>	<i>31,490.06</i>	<i>1,507.56</i>
<i>Administration of trust funds</i>	<i>602.99</i>	<i>388.67</i>	<i>851.01</i>	<i>61.16</i>
Interest	17,460.76	6,570.30	34,196.45	17,120.23
<i>Loans, general purposes</i>	<i>10,917.01</i>	<i>6,261.51</i>	<i>14,277.71</i>	<i>17,120.23</i>
<i>Loans, public service enterprises</i>	<i>6,543.75</i>	<i>308.79</i>	<i>19,918.74</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	86,108.75	40,695.34	132,279.42	110,145.14
<i>Departmental</i>	<i>73,760.25</i>	<i>32,331.41</i>	<i>85,739.98</i>	<i>41,439.34</i>
General government	2,105.00	—	1,545.47	—
Protection of persons and property	—	2,396.00	5,848.56	909.18
Health and sanitation	9,230.78	20,658.40	19,120.53	4,298.17
Highways	64,663.57	3,673.43	57,337.60	22,600.37
Charities	—	—	—	—
Schools	1,080.40	700.43	1,887.82	6,536.39
Libraries	—	—	—	—
Recreation	1,680.50	4,903.15	—	7,095.23
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,348.50</i>	<i>7,646.13</i>	<i>3,718.06</i>	<i>68,705.80</i>
Electric light	—	—	—	15,289.00
Water	7,348.50	7,646.13	3,718.06	53,416.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>717.80</i>	<i>42,821.38</i>	<i>—</i>
Municipal indebtedness	521,500.00	517,000.00	505,625.06	251,447.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>121,500.00</i>	<i>67,000.00</i>	<i>155,625.06</i>	<i>51,447.79</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>450,000.00</i>	<i>350,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	80,603.26	8,670.11	1,794.84	154,975.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>80,603.26</i>	<i>8,670.11</i>	<i>1,794.84</i>	<i>154,975.62</i>
Refunds	3,273.57	10,332.35	2,314.97	3,133.49
Agency, trust, and investment	344,542.24	274,419.70	293,780.79	360,397.48
<i>Taxes and licenses for State</i>	<i>38,624.00</i>	<i>22,773.00</i>	<i>43,394.00</i>	<i>30,056.00</i>
<i>Taxes for county</i>	<i>48,124.72</i>	<i>37,027.33</i>	<i>46,360.77</i>	<i>32,118.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>255,114.54</i>	<i>211,969.57</i>	<i>200,793.82</i>	<i>295,305.60</i>
<i>All other</i>	<i>2,678.98</i>	<i>2,650.80</i>	<i>3,232.20</i>	<i>2,917.60</i>
RECAPITULATION.				
Maintenance and interest	\$1,600,984.41	\$1,184,336.52	\$1,311,992.52	\$1,496,840.91
Permanent debt (except from sinking funds)	121,500.00	67,000.00	155,625.06	51,447.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	86,108.75	40,695.34	132,279.42	110,145.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	450,000.00	350,000.00	200,000.00
Transfers (except to sinking funds) and refunds	83,876.83	19,002.46	4,109.81	158,109.11
Agency, trust, and investment	344,542.24	274,419.70	293,780.79	360,397.48
Total payments	\$2,637,012.23	\$2,035,454.02	\$2,247,787.60	\$2,376,940.43
<i>Balance on hand, including funds</i>	<i>355,886.59</i>	<i>201,641.03</i>	<i>373,945.42</i>	<i>943,146.24</i>
GRAND TOTAL	\$2,992,898.82	\$2,237,095.05	\$2,621,733.02	\$3,320,086.67

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Springfield POPULATION 19,453	Winthrop POPULATION 18,696	Wakefield POPULATION 18,677	Wellesley POPULATION 17,581
REVENUE.	\$1,131,802.32	\$1,070,159.64	\$1,525,147.69	\$1,884,740.31
General	936,125.29	892,971.60	836,551.07	1,220,126.27
<i>Taxes</i>	850,810.79	809,862.17	742,979.54	1,134,563.42
Property, poll, and income	746,335.63	764,528.11	694,807.02	1,051,741.62
Corporation, bank, etc.	104,475.16	45,334.06	48,172.52	82,821.80
<i>Licenses and permits</i>	17,328.55	5,616.75	5,651.00	2,411.00
<i>Fines and forfeits</i>	1,106.24	60.00	779.90	565.00
<i>Grants and gifts</i>	64,012.91	78,832.68	87,140.63	80,046.33
For expenses	64,012.91	78,832.68	87,140.63	80,046.33
For outlays	—	—	—	—
All other	2,867.00	600.00	—	2,540.52
Commercial	195,677.03	177,188.04	688,596.62	664,614.04
<i>Special assessments</i>	2,180.00	1,131.24	14,507.10	5,513.05
To meet expenses	—	—	6,501.52	2,207.20
To meet outlays	2,180.00	1,131.24	8,005.58	3,305.85
<i>Privileges</i>	22,422.63	12,170.57	14,233.32	17,456.79
<i>Departmental</i>	44,268.48	69,345.29	111,870.24	160,419.40
General government	1,034.49	1,593.90	2,154.53	1,828.51
Protection of persons and property	170.11	594.42	546.93	3,993.89
Health and sanitation	629.21	137.00	3,072.24	67,724.36
Highways	1,986.18	1,295.16	2,374.21	2,497.10
Charities	31,571.60	58,636.20	74,575.70	31,765.28
Veterans' services	4,069.02	1,974.00	4,018.25	531.17
Schools	1,557.69	426.06	23,359.28	42,742.83
Libraries	1,011.54	899.64	1,165.39	2,350.22
Recreation	—	—	368.71	432.00
Unclassified	2,238.64	3,788.91	235.00	6,554.04
<i>Public service enterprises</i>	124,264.53	83,965.02	556,891.38	478,644.37
Electric light	—	—	1443,676.08	370,310.91
Water	124,264.53	83,965.02	93,215.30	108,333.46
All other	—	—	—	—
<i>Cemeteries</i>	—	9,220.09	4,005.12	—
<i>Interest</i>	2,541.39	1,555.83	7,039.46	2,580.43
On sinking funds	—	—	—	—
On trust and investment funds	1,810.56	30.54	922.43	1,319.50
All other	730.83	1,325.29	6,117.03	1,260.93
NON-REVENUE.	\$565,153.93	\$567,981.71	\$244,992.30	\$320,396.17
Offsets to outlays	840.00	4,956.98	500.00	2,398.70
<i>Departmental</i>	840.00	4,956.98	500.00	2,398.70
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	200,000.00	375,004.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	200,000.00	375,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	4.00	—	—
Transfers	101,718.21	25,448.00	51,552.54	51,011.68
<i>From sinking funds</i>	—	—	—	—
All other	101,718.21	25,448.00	51,552.54	51,011.68
Refunds	2,248.57	4,312.58	5,493.79	5,480.49
Agency, trust, and investment	260,347.15	158,260.15	187,445.97	261,505.30
<i>Taxes and licenses for State</i>	28,424.00	26,248.00	23,664.00	46,920.00
<i>Taxes for county</i>	38,424.32	—	29,484.86	50,139.39
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	190,268.23	132,012.15	131,458.81	161,008.01
All other	3,230.60	—	2,888.30	3,437.90
RECAPITULATION.				
Revenue and offsets to outlays	\$1,132,642.32	\$1,075,116.62	\$1,525,647.69	\$1,887,139.01
Premiums	—	4.00	—	—
Municipal indebtedness	200,000.00	375,000.00	—	—
Transfers and refunds	103,966.78	29,760.58	57,046.33	56,492.17
Agency, trust, and investment	260,347.15	158,260.15	187,445.97	261,505.30
Total receipts	\$1,696,956.25	\$1,638,141.35	\$1,770,139.99	\$2,205,136.48
Balance on hand, including funds	427,733.70	264,099.64	580,147.01	718,547.99
GRAND TOTAL	\$2,124,689.95	\$1,902,240.99	\$2,350,287.00	\$2,923,684.47

¹ Includes gas, amount not specified.

Graded According to Population of 1945 — Continued.

PAYMENTS.	West Springfield POPULATION 19,453	Winthrop POPULATION 18,696	Wakefield POPULATION 18,677	Wellesley POPULATION 17,581
Maintenance	\$992,253.04	\$942,140.03	\$1,275,264.90	\$1,455,545.12
<i>Departmental</i>	<i>905,312.04</i>	<i>871,846.97</i>	<i>887,874.47</i>	<i>1,104,595.26</i>
General government	75,010.97	52,061.63	36,962.68	61,343.33
Protection of persons and property	172,499.92	127,394.85	129,802.74	172,156.49
Health and sanitation	40,683.14	77,838.76	53,487.02	73,862.82
Highways	91,000.87	62,552.40	64,830.21	142,666.66
Charities	87,992.95	156,268.44	177,798.51	79,529.53
Veterans' services	20,170.41	7,740.93	18,145.36	4,558.40
Schools	360,516.61	330,756.38	314,266.14	455,215.83
Libraries	12,219.73	17,094.28	27,635.39	24,185.46
Recreation	17,239.08	15,059.24	17,673.47	33,616.06
Pensions	17,521.13	17,139.60	30,472.05	36,537.37
Unclassified	10,457.23	7,640.46	16,800.90	20,923.31
<i>Public service enterprises</i>	<i>86,162.53</i>	<i>55,185.03</i>	<i>381,878.32</i>	<i>349,876.55</i>
Electric light	—	—	1,320,923.86	276,494.80
Water	86,162.53	55,185.03	60,954.46	73,381.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>14,660.08</i>	<i>4,676.57</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>778.47</i>	<i>447.96</i>	<i>835.54</i>	<i>1,073.53</i>
Interest	6,314.10	15,973.37	6,061.11	15,182.36
<i>Loans, general purposes</i>	<i>5,389.10</i>	<i>4,787.78</i>	<i>4,012.36</i>	<i>14,131.11</i>
<i>Loans, public service enterprises</i>	<i>925.00</i>	<i>11,185.59</i>	<i>2,048.75</i>	<i>1,051.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	42,478.13	39,558.15	29,441.61	89,847.43
<i>Departmental</i>	<i>40,112.63</i>	<i>39,322.86</i>	<i>20,123.88</i>	<i>63,647.41</i>
General government	44.05	—	1,197.70	800.00
Protection of persons and property	1,590.42	—	1,064.95	2,545.00
Health and sanitation	6,228.71	10,513.86	5,479.28	19,552.69
Highways	8,513.21	17,161.27	8,346.93	19,559.73
Charities	—	—	—	—
Schools	3,222.47	5,265.59	3,492.27	18,449.49
Libraries	7,500.00	—	332.00	255.95
Recreation	13,013.77	1,066.74	210.75	2,484.55
Unclassified	—	5,314.80	—	—
<i>Public service enterprises</i>	<i>2,365.50</i>	<i>—</i>	<i>9,257.25</i>	<i>26,200.02</i>
Electric light	—	—	17,806.17	24,336.60
Water	2,365.50	—	1,451.08	1,863.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>235.89</i>	<i>60.48</i>	<i>—</i>
Municipal indebtedness	230,000.00	538,879.68	51,652.44	89,129.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,000.00</i>	<i>38,879.68</i>	<i>48,652.44</i>	<i>89,129.34</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>500,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	101,718.21	25,448.00	51,552.54	51,011.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>101,718.21</i>	<i>25,448.00</i>	<i>51,552.54</i>	<i>51,011.68</i>
Refunds	2,248.57	4,312.58	5,493.79	5,480.49
Agency, trust, and investment	358,919.94	170,729.52	234,983.80	257,665.52
<i>Taxes and licenses for State</i>	<i>28,424.00</i>	<i>26,248.00</i>	<i>23,664.00</i>	<i>46,920.00</i>
<i>Taxes for county</i>	<i>38,424.32</i>	<i>—</i>	<i>29,484.86</i>	<i>50,139.39</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>288,847.22</i>	<i>144,481.52</i>	<i>178,981.29</i>	<i>156,569.43</i>
<i>All other</i>	<i>3,224.40</i>	<i>—</i>	<i>2,853.65</i>	<i>4,036.70</i>

RECAPITULATION.

Maintenance and interest	\$998,567.14	\$958,113.40	\$1,281,326.01	\$1,470,727.48
Permanent debt (except from sinking funds)	30,000.00	38,879.68	48,652.44	89,129.34
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,478.13	39,558.15	29,441.61	89,847.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	500,000.00	3,000.00	—
Transfers (except to sinking funds) and refunds	103,966.78	29,760.58	57,046.33	56,492.17
Agency, trust, and investment	358,919.94	170,729.52	234,983.80	257,665.52
Total payments	\$1,733,931.99	\$1,737,041.33	\$1,654,450.19	\$1,963,861.94
<i>Balance on hand, including funds</i>	<i>390,757.96</i>	<i>165,199.66</i>	<i>695,836.81</i>	<i>959,822.53</i>
GRAND TOTAL	\$2,124,689.95	\$1,902,240.99	\$2,350,287.00	\$2,923,684.47

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 17,561	Greenfield POPULATION 17,020	Saugus POPULATION 16,662	Dedham POPULATION 16,659
REVENUE.	\$843,286.07	\$1,171,912.58	\$1,012,867.19	\$1,178,362.45
General	758,337.95	891,839.74	866,188.00	1,056,459.86
<i>Taxes</i>	654,467.77	742,227.46	785,740.49	960,340.40
Property, poll, and income	586,189.17	664,075.48	754,791.54	907,779.59
Corporation, bank, etc.	68,278.60	78,151.98	30,948.95	52,560.81
<i>Licenses and permits</i>	14,641.25	20,043.75	10,854.00	10,885.75
<i>Fines and forfeits</i>	581.00	1,902.95	269.70	320.50
<i>Grants and gifts</i>	88,747.93	127,522.92	67,368.64	83,361.90
For expenses	88,747.93	127,522.92	67,368.64	83,361.90
For outlays	—	—	—	—
<i>All other</i>	—	142.66	1,955.17	1,551.31
Commercial	84,948.12	280,072.84	146,679.19	121,902.59
<i>Special assessments</i>	1,690.20	994.89	6,176.86	12,669.76
To meet expenses	—	—	6,176.86	25.15
To meet outlays	1,690.20	994.89	—	12,644.61
<i>Privileges</i>	11,808.18	15,098.67	12,180.67	13,662.47
<i>Departmental</i>	68,609.33	112,734.32	60,510.03	75,302.69
General government	1,882.15	2,217.90	1,332.19	659.70
Protection of persons and property	2,702.65	715.13	96.16	895.80
Health and sanitation	1,008.58	3,569.43	3,520.74	477.15
Highways	2,000.50	621.02	24.00	1,435.92
Charities	50,185.31	89,180.67	50,991.47	66,379.89
Veterans' services	1,045.00	2,808.75	2,665.50	3,810.65
Schools	6,951.61	7,799.93	1,188.99	462.74
Libraries	1,169.03	1,271.35	613.98	924.49
Recreation	—	201.00	—	241.35
Unclassified	964.50	4,349.14	77.00	15.00
<i>Public service enterprises</i>	—	146,676.58	48,215.85	—
Electric light	—	—	—	—
Water	—	71,916.80	48,215.85	—
All other	—	74,759.78	—	—
<i>Cemeteries</i>	1,934.65	—	9,054.52	8,892.44
<i>Interest</i>	1,505.78	4,568.58	10,541.26	11,375.23
On sinking funds	—	—	—	—
On trust and investment funds	766.21	2,741.39	207.49	6,925.08
All other	739.55	1,826.99	10,333.77	4,450.15
NON-REVENUE.	\$505,980.46	\$392,212.67	\$620,615.09	\$290,456.59
Offsets to outlays	461.60	525.00	—	1,600.29
<i>Departmental</i>	461.60	525.00	—	1,600.29
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	300,000.00	—	450,000.00	160,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	300,000.00	—	450,000.00	100,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	76,812.92	135,946.07	1,335.04	4,985.87
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	76,812.92	135,946.07	1,335.04	4,985.87
Refunds	1,730.58	2,036.64	5,074.83	3,789.48
Agency, trust, and investment	126,975.36	253,704.96	164,205.22	180,080.95
<i>Taxes and licenses for State</i>	17,000.00	32,718.00	16,864.00	28,152.00
<i>Taxes for county</i>	29,853.61	74,076.73	27,493.35	30,083.63
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	78,789.75	144,267.35	116,329.40	119,506.12
<i>All other</i>	1,832.00	2,662.88	3,518.47	2,339.20
RECAPITULATION.				
Revenue and offsets to outlays	\$843,747.67	\$1,172,437.58	\$1,012,867.19	\$1,179,962.74
Premiums	—	—	—	—
Municipal indebtedness	300,000.00	—	450,000.00	100,000.00
Transfers and refunds	78,543.50	137,982.71	6,409.87	8,775.35
Agency, trust, and investment	126,975.36	253,704.96	164,205.22	180,080.95
Total receipts	\$1,349,266.53	\$1,564,125.25	\$1,633,482.28	\$1,468,819.04
Balance on hand, including funds	423,688.94	567,911.13	136,526.20	371,983.93
GRAND TOTAL	\$1,772,955.47	\$2,132,036.38	\$1,770,008.48	\$1,840,802.97

Graded According to Population of 1945 — Continued.

PAYMENTS.	Southbridge POPULATION 17,561	Greenfield POPULATION 17,020	Saugus POPULATION 16,662	Dedham POPULATION 16,659
Maintenance	\$719,272.48	\$1,046,609.08	\$869,438.49	\$998,754.48
<i>Departmental</i>	<i>713,338.82</i>	<i>942,575.07</i>	<i>805,057.77</i>	<i>984,663.48</i>
General government	45,350.93	53,499.18	87,150.25	52,157.16
Protection of persons and property	123,904.48	123,827.19	115,165.83	135,439.22
Health and sanitation	31,739.91	47,210.04	45,966.35	44,491.85
Highways	65,041.73	98,351.27	72,346.13	101,878.97
Charities	135,535.61	195,874.41	130,213.22	185,831.11
Veterans' services	14,996.56	18,697.62	14,639.16	12,226.92
Schools	246,082.12	327,272.06	289,182.44	381,794.10
Libraries	12,936.95	22,464.67	11,722.42	21,669.37
Recreation	6,071.36	20,429.40	6,293.46	19,016.34
Pensions	19,871.00	24,174.21	17,393.45	19,939.25
Unclassified	11,808.17	10,775.02	14,985.06	10,219.19
<i>Public service enterprises</i>	<i>—</i>	<i>102,244.06</i>	<i>43,103.83</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	41,092.33	43,103.83	—
All other	—	61,152.63	—	—
<i>Cemeteries</i>	<i>5,098.66</i>	<i>—</i>	<i>19,936.56</i>	<i>13,789.29</i>
<i>Administration of trust funds</i>	<i>835.00</i>	<i>1,789.05</i>	<i>1,340.33</i>	<i>301.71</i>
Interest	4,608.93	1,775.00	15,267.79	3,235.81
<i>Loans, general purposes</i>	<i>4,608.93</i>	<i>620.00</i>	<i>15,267.79</i>	<i>3,235.81</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,155.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	78,731.93	20,543.81	48,659.86	61,901.56
<i>Departmental</i>	<i>78,661.43</i>	<i>20,543.81</i>	<i>43,800.49</i>	<i>59,244.28</i>
General government	1,524.43	—	91.12	—
Protection of persons and property	116.08	—	3,036.03	16,413.00
Health and sanitation	176.41	10,794.39	9,277.78	21,299.08
Highways	28,068.23	8,775.83	17,116.36	1,995.09
Charities	—	—	—	—
Schools	2,430.01	973.59	14,279.20	1,035.10
Libraries	—	—	—	634.10
Recreation	3,620.00	—	—	17,867.91
Unclassified	42,726.27	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,582.87</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	2,582.87	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>70.50</i>	<i>—</i>	<i>2,276.50</i>	<i>2,657.28</i>
Municipal indebtedness	333,300.00	10,000.00	507,887.66	104,195.33
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>33,300.00</i>	<i>10,000.00</i>	<i>57,887.66</i>	<i>4,195.33</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>—</i>	<i>450,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	76,812.92	135,946.07	1,335.04	4,985.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>76,812.92</i>	<i>135,946.07</i>	<i>1,335.04</i>	<i>4,985.87</i>
Refunds	1,730.58	2,036.64	5,074.83	3,789.48
Agency, trust, and investment	199,570.45	343,212.87	167,796.56	177,579.91
<i>Taxes and licenses for State</i>	<i>17,000.00</i>	<i>32,718.00</i>	<i>16,864.00</i>	<i>28,152.00</i>
<i>Taxes for county</i>	<i>29,353.61</i>	<i>74,076.73</i>	<i>27,493.35</i>	<i>30,083.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>151,393.84</i>	<i>233,765.26</i>	<i>119,920.74</i>	<i>116,968.28</i>
<i>All other</i>	<i>1,823.00</i>	<i>2,652.88</i>	<i>3,518.47</i>	<i>2,376.00</i>
RECAPITULATION.				
Maintenance and interest	\$723,881.41	\$1,048,384.08	\$884,706.28	\$1,001,990.29
Permanent debt (except from sinking funds)	33,300.00	10,000.00	57,887.66	4,195.33
Sinking fund requirements from revenue	—	—	—	—
Outlays	78,731.93	20,543.81	48,659.86	61,901.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	—	450,000.00	100,000.00
Transfers (except to sinking funds) and refunds	78,543.50	137,982.71	6,409.87	8,775.35
Agency, trust, and investment	199,570.45	343,212.87	167,796.56	177,579.91
Total payments	\$1,414,027.29	\$1,560,123.47	\$1,615,460.23	\$1,354,442.44
<i>Balance on hand, including funds</i>	<i>358,928.18</i>	<i>571,912.91</i>	<i>154,548.25</i>	<i>486,360.53</i>
GRAND TOTAL	\$1,772,955.47	\$2,132,036.38	\$1,770,008.48	\$1,840,802.97

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Norwood POPULATION 16,508	Milford POPULATION 15,801	Natick POPULATION 15,789	Winchester POPULATION 15,300
REVENUE.	\$1,679,743.04	\$843,382.21	\$1,224,844.03	\$1,225,508.44
General	1,099,624.34	739,033.50	883,728.87	1,060,240.12
Taxes	988,596.92	627,760.92	760,847.53	1,005,293.19
Property, poll, and income	838,305.93	537,474.66	711,642.57	937,860.43
Corporation, bank, etc.	150,290.99	40,286.26	49,204.96	67,932.76
Licenses and permits	14,998.00	24,114.25	5,035.95	1,695.95
Fines and forfeits	939.00	80.03	471.00	401.69
Grants and gifts	95,090.42	87,078.30	117,374.39	52,675.29
For expenses	95,090.42	87,078.30	117,374.39	52,675.29
For outlays	—	—	—	174.00
All other	—	—	—	—
Commercial	530,118.70	104,348.71	341,115.16	165,268.32
Special assessments	6,419.19	781.24	286.02	6,800.49
To meet expenses	—	—	—	6,240.57
To meet outlays	6,419.19	781.24	286.02	559.92
Privileges	11,677.20	10,367.60	14,031.32	15,297.71
Departmental	101,280.55	87,304.46	247,959.84	40,602.72
General government	1,458.32	1,258.41	62.30	2,168.12
Protection of persons and property	2,897.29	132.45	1,955.38	1,939.80
Health and sanitation	5,051.98	1,632.10	34,932.43	6,738.97
Highways	5,279.99	3,060.63	3,973.98	5,481.32
Charities	46,467.55	78,149.98	192,144.86	19,330.63
Veterans' services	3,830.20	1,627.00	1,406.70	990.44
Schools	27,044.75	735.11	11,764.36	1,890.22
Libraries	967.21	150.51	1,667.83	1,072.97
Recreation	981.95	552.15	—	15.00
Unclassified	7,301.31	6.12	52.00	975.25
Public service enterprises	444,433.01	—	70,615.41	78,317.01
Electric light	350,520.63	—	—	—
Water	93,912.38	—	70,615.41	78,317.01
All other	—	—	—	—
Cemeteries	13,522.97	2,300.19	—	20,132.47
Interest	2,885.78	3,595.22	8,222.57	4,117.92
On sinking funds	—	—	—	—
On trust and investment funds	69.35	—	4,830.97	1,629.50
All other	2,816.43	3,595.22	3,391.60	2,488.42
NON-REVENUE.	\$360,304.63	\$326,160.06	\$399,390.13	\$918,016.06
Offsets to outlays	15,026.42	395.00	1,351.93	105.00
Departmental	14,661.90	395.00	1,351.93	105.00
Public service enterprises	364.52	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	53,896.37	200,000.00	300,000.00	200,015.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	200,000.00	300,000.00	200,000.00
Unpaid warrants or orders, current year	53,896.37	—	—	15.00
Premiums	—	—	—	—
Transfers	66,017.06	945.35	5,633.58	207,366.40
From sinking funds	—	—	—	—
All other	66,017.06	945.35	5,633.58	207,366.40
Refunds	2,549.53	2,534.72	3,993.01	6,540.82
Agency, trust, and investment	222,815.25	122,284.99	88,411.61	503,988.84
Taxes and licenses for State	29,580.00	17,204.00	22,324.00	36,330.00
Taxes for county	31,609.62	29,705.86	27,790.33	45,328.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	157,923.33	72,693.99	36,176.88	419,975.50
All other	3,702.30	2,681.14	2,120.40	2,304.60
RECAPITULATION.				
Revenue and offsets to outlays	\$1,694,769.46	\$843,777.21	\$1,226,195.96	\$1,225,613.44
Premiums	—	—	—	15.00
Municipal indebtedness	53,896.37	200,000.00	300,000.00	200,000.00
Transfers and refunds	68,566.59	3,480.07	9,626.59	213,907.22
Agency, trust, and investment	222,815.25	122,284.99	88,411.61	503,988.84
Total receipts	\$2,040,047.67	\$1,169,542.27	\$1,624,234.16	\$2,143,524.50
Balance on hand, including funds	507,906.85	169,764.60	402,950.67	420,755.96
GRAND TOTAL	\$2,547,954.52	\$1,339,306.87	\$2,027,184.83	\$2,564,280.46

¹ Includes \$112,490.97 from Leonard Morse Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Norwood POPULATION 16,508	Milford POPULATION 15,801	Natick POPULATION 15,789	Winchester POPULATION 15,300
Maintenance	\$1,447,445.01	\$765,328.27	\$1,066,360.78	\$990,391.04
<i>Departmental</i>	1,122,045.40	761,636.73	1,033,265.69	931,924.15
General government	112,237.33	42,997.70	51,212.43	59,565.67
Protection of persons and property	146,247.92	82,576.93	109,373.63	154,465.30
Health and sanitation	73,216.42	43,166.23	53,153.29	73,059.34
Highways	96,962.17	108,084.60	90,969.09	116,860.57
Charities	132,516.04	197,523.40	133,806.44	54,215.92
Veterans' services	12,316.07	22,373.40	9,087.94	5,405.32
Schools	409,867.99	222,971.24	311,299.57	352,306.69
Libraries	25,187.55	6,385.37	20,252.57	28,377.64
Recreation	28,108.10	6,269.86	6,718.92	36,941.50
Pensions	35,384.66	13,493.23	24,040.63	36,070.75
Unclassified	50,001.10	15,194.72	20,346.18	14,655.45
<i>Public service enterprises</i>	311,783.42	—	32,946.57	43,018.64
Electric light	267,366.72	—	—	—
Water	44,416.70	—	32,945.57	43,018.64
All other	—	—	—	—
<i>Cemeteries</i>	13,525.59	3,493.19	—	14,013.30
<i>Administration of trust funds</i>	90.60	298.35	149.52	1,434.95
Interest	10,136.47	6,687.16	6,839.17	10,162.99
<i>Loans, general purposes</i>	9,382.72	6,687.16	6,081.67	10,162.99
<i>Loans, public service enterprises</i>	753.75	—	757.50	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	92,191.30	15,516.07	10,105.76	34,627.87
<i>Departmental</i>	61,858.14	15,158.77	9,103.38	21,497.96
General government	3,173.26	687.22	—	—
Protection of persons and property	19,005.00	1,100.00	—	—
Health and sanitation	8,647.26	6,507.96	3,446.31	1,292.23
Highways	6,362.46	3,987.99	5,657.07	5,052.18
Charities	—	—	—	—
Schools	1,908.63	—	—	12,857.68
Libraries	—	—	—	—
Recreation	5,261.53	1,816.50	—	2,295.87
Unclassified	17,500.00	1,039.10	—	—
<i>Public service enterprises</i>	29,251.16	—	1,002.38	4,652.99
Electric light	15,381.88	—	—	—
Water	13,869.28	—	1,002.38	4,652.99
All other	—	—	—	—
<i>Cemeteries</i>	1,082.00	377.30	—	3,476.92
Municipal indebtedness	139,450.20	237,641.05	432,850.00	260,716.62
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	95,090.60	37,641.05	32,850.00	60,716.62
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	200,000.00	400,000.00	200,000.00
<i>Warrants or orders, previous years</i>	44,359.60	—	—	—
Transfers	66,017.06	945.35	5,633.58	207,366.40
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	66,017.06	945.35	5,633.58	207,366.40
Refunds	2,549.53	2,534.72	3,993.01	6,540.82
Agency, trust, and investment	257,115.83	142,813.72	140,432.82	709,906.99
<i>Taxes and licenses for State</i>	29,580.00	17,204.00	22,324.00	36,380.00
<i>Taxes for county</i>	31,609.62	29,705.86	27,790.33	45,328.74
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	192,453.56	93,254.72	88,208.29	625,864.85
<i>All other</i>	3,472.65	2,669.14	2,110.20	2,333.40
RECAPITULATION.				
Maintenance and interest	\$1,457,581.48	\$772,015.43	\$1,073,199.95	\$1,000,554.03
Permanent debt (except from sinking funds)	95,090.60	37,641.05	32,850.00	60,716.62
Sinking fund requirements from revenue	—	—	—	—
Outlays	92,191.30	15,516.07	10,105.76	34,627.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	44,359.60	200,000.00	400,000.00	200,000.00
Transfers (except to sinking funds) and refunds	68,566.59	3,480.07	9,626.59	213,907.22
Agency, trust, and investment	257,115.83	142,813.72	140,432.82	709,906.99
Total payments	\$2,014,905.40	\$1,171,466.34	\$1,666,215.12	\$2,219,712.73
Balance on hand, including funds	533,049.12	167,840.53	360,969.71	344,567.73
GRAND TOTAL	\$2,547,954.52	\$1,339,306.87	\$2,027,184.83	\$2,564,280.46

¹ Includes \$141,163.35 for Leonard Morse Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 14,614	Needham POPULATION 14,507	Lexington POPULATION 14,452	Plymouth POPULATION 13,536
REVENUE.	\$1,132,056.44	\$1,117,325.03	\$941,823.10	\$1,191,937.90
General	640,826.45	915,668.68	746,975.64	964,155.53
<i>Taxes</i>	575,676.26	855,009.09	680,603.40	804,717.51
Property, poll, and income	543,507.38	796,891.48	636,576.04	722,368.54
Corporation, bank, etc.	32,168.88	58,117.61	44,027.36	82,348.97
<i>Licenses and permits</i>	9,503.50	1,951.75	3,861.00	17,380.25
<i>Fines and forfeits</i>	251.55	76.00	222.00	924.21
<i>Grants and gifts</i>	54,120.14	55,789.96	62,239.24	141,133.56
For expenses	54,120.14	55,789.96	62,239.24	141,133.56
For outlays	—	—	—	—
All other	1,275.00	2,841.88	—	—
Commercial	491,229.99	201,656.35	194,847.46	227,782.37
<i>Special assessments</i>	114.00	12,941.09	7,211.76	353.50
To meet expenses	114.00	9,107.59	7,114.33	91.50
To meet outlays	—	3,833.50	97.38	242.00
<i>Privileges</i>	10,246.12	15,265.35	12,815.23	12,666.95
<i>Departmental</i>	85,247.33	95,304.99	80,445.79	154,127.19
General government	77.40	547.81	2,401.99	1,819.04
Protection of persons and property	493.01	1,624.75	468.31	543.39
Health and sanitation	2,216.73	1,951.79	4,552.66	3,269.96
Highways	429.40	966.00	13,724.98	6,003.50
Charities	167,888.19	82,660.56	48,955.61	124,345.89
Veterans' services	2,055.00	2,763.17	629.50	1,170.50
Schools	10,373.63	2,585.10	6,658.69	14,935.73
Libraries	740.51	1,089.23	2,277.89	—
Recreation	2.50	1,054.89	86.60	2,039.18
Unclassified	970.96	61.69	689.56	—
<i>Public service enterprises</i>	384,657.22	72,616.73	81,066.95	50,363.72
Electric light	293,521.70	—	—	—
Water	90,835.52	72,616.73	81,066.95	47,439.97
All other	—	—	—	2,923.75
<i>Cemeteries</i>	—	—	7,807.00	8,451.47
<i>Interest</i>	10,965.32	5,528.19	5,600.73	1,839.54
On sinking funds	—	—	—	—
On trust and investment funds	9,578.66	1,990.73	2,014.51	556.90
All other	1,386.66	3,537.46	3,486.22	1,282.64
NON-REVENUE.	\$254,332.71	\$267,683.28	\$205,397.14	\$265,305.07
Offsets to outlays	416.23	8,634.88	12,804.12	3,000.00
<i>Departmental</i>	—	8,337.98	12,804.12	3,000.00
<i>Public service enterprises</i>	416.23	296.90	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	28,699.50	—	1,800.00	—
<i>Loans, general purposes</i>	28,500.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	1,800.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	199.50	—	—	—
Transfers	67,130.13	26,436.52	5,904.32	49,386.69
<i>From sinking funds</i>	—	—	—	—
All other	67,130.13	26,436.52	5,904.32	49,386.69
Refunds	1,542.66	3,487.55	4,970.33	2,944.96
Agency, trust, and investment	156,544.19	229,124.33	179,918.37	209,973.42
<i>Taxes and licenses for State</i>	15,096.00	28,356.00	25,568.00	25,364.00
<i>Taxes for county</i>	24,610.98	30,301.63	31,857.21	47,278.58
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	114,447.23	167,024.47	118,479.36	135,105.61
All other	2,389.98	3,442.23	4,013.80	2,225.25
RECAPITULATION.				
Revenue and offsets to outlays	\$1,132,472.67	\$1,125,959.91	\$954,627.22	\$1,194,937.90
<i>Premiums</i>	199.50	—	—	—
Municipal indebtedness	28,500.00	—	1,800.00	—
Transfers and refunds	68,672.79	29,924.07	10,874.65	52,331.65
Agency, trust, and investment	156,544.19	229,124.33	179,918.37	209,973.42
Total receipts	\$1,386,389.15	\$1,385,008.31	\$1,147,220.24	\$1,457,242.97
Balance on hand, including funds	465,639.95	379,995.84	511,033.62	382,936.96
GRAND TOTAL	\$1,852,029.10	\$1,765,004.15	\$1,658,253.86	\$1,840,179.93

1 Includes \$22,761.50 from Hunt Memorial Hospital.

2 Includes \$50,093.03 from Glover Memorial Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Danvers POPULATION 14,614	Needham POPULATION 14,507	Lexington POPULATION 14,452	Plymouth POPULATION 13,536
Maintenance	\$928,088.13	\$940,974.82	\$796,951.72	\$1,082,262.49
<i>Departmental</i>	<i>648,930.17</i>	<i>910,351.25</i>	<i>761,334.86</i>	<i>1,023,116.68</i>
General government	29,567.29	66,578.65	66,792.91	49,975.16
Protection of persons and property	80,176.64	130,488.02	103,869.40	121,155.65
Health and sanitation	39,510.76	62,759.48	42,916.32	70,511.75
Highways	79,662.15	61,401.53	85,374.12	97,590.53
Charities	¹ 141,652.94	² 145,212.30	106,798.73	312,172.18
Veterans' services	11,224.63	23,906.28	2,226.84	7,969.57
Schools	223,373.38	330,915.97	285,328.29	287,461.39
Libraries	12,263.00	18,127.42	20,489.62	14,891.94
Recreation	6,053.52	16,316.20	15,505.42	17,336.11
Pensions	18,332.19	29,014.40	17,302.17	29,542.63
Unclassified	7,113.67	25,631.00	14,731.04	14,509.77
<i>Public service enterprises</i>	<i>278,586.42</i>	<i>30,397.72</i>	<i>24,020.89</i>	<i>35,560.59</i>
Electric light	231,189.31	—	—	—
Water	47,397.11	30,397.72	24,020.89	35,290.39
All other	—	—	—	270.20
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>11,312.25</i>	<i>23,168.50</i>
<i>Administration of trust funds</i>	<i>571.54</i>	<i>225.85</i>	<i>283.72</i>	<i>416.72</i>
Interest	7,554.53	10,101.35	14,347.51	1,570.00
<i>Loans, general purposes</i>	<i>4,954.53</i>	<i>10,101.35</i>	<i>5,765.71</i>	<i>1,570.00</i>
<i>Loans, public service enterprises</i>	<i>2,600.00</i>	<i>—</i>	<i>8,581.80</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	118,801.12	68,255.82	57,238.51	53,884.43
<i>Departmental</i>	<i>83,303.25</i>	<i>57,849.47</i>	<i>56,191.08</i>	<i>44,073.83</i>
General government	900.00	—	1,947.84	5,294.92
Protection of persons and property	1,272.50	6,399.92	18,943.75	8,349.69
Health and sanitation	63,840.92	7,681.62	—	3,189.00
Highways	358.18	6,012.12	17,327.91	18,192.26
Charities	³ 182.80	⁴ 1,264.64	—	—
Schools	—	6,880.47	6,708.27	8,303.60
Libraries	—	—	2,100.00	—
Recreation	11,425.21	19,119.22	9,163.31	2,744.36
Unclassified	5,323.64	10,491.48	—	—
<i>Public service enterprises</i>	<i>35,497.87</i>	<i>10,406.35</i>	<i>1,047.43</i>	<i>9,810.60</i>
Electric light	19,531.82	—	—	—
Water	15,966.05	10,406.35	1,047.43	9,810.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	49,000.00	54,751.56	72,857.38	13,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>49,000.00</i>	<i>54,751.56</i>	<i>70,857.38</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	67,130.13	26,436.52	5,904.32	49,386.69
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>67,130.13</i>	<i>26,436.52</i>	<i>5,904.32</i>	<i>49,386.69</i>
Refunds	1,542.66	3,487.55	4,970.33	2,944.96
Agency, trust, and investment	202,771.75	256,116.14	176,449.93	254,421.34
<i>Taxes and licenses for State</i>	<i>15,096.00</i>	<i>28,356.00</i>	<i>25,568.00</i>	<i>25,364.00</i>
<i>Taxes for county</i>	<i>24,610.98</i>	<i>30,301.63</i>	<i>31,857.21</i>	<i>47,273.58</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>160,674.79</i>	<i>193,948.48</i>	<i>115,003.72</i>	<i>179,553.53</i>
<i>All other</i>	<i>2,389.98</i>	<i>3,510.03</i>	<i>4,021.00</i>	<i>2,225.23</i>
RECAPITULATION.				
Maintenance and interest	\$935,642.66	\$951,076.17	\$811,299.23	\$1,083,832.49
Permanent debt (except from sinking funds)	49,000.00	54,751.56	70,857.38	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	118,801.12	68,255.82	57,238.51	53,884.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	2,000.00	—
Transfers (except to sinking funds) and refunds	68,672.79	29,924.07	10,874.65	52,331.65
Agency, trust, and investment	202,771.75	256,116.14	176,449.93	254,421.34
Total payments	\$1,374,888.32	\$1,360,123.76	\$1,128,719.70	\$1,457,469.91
Balance on hand, including funds	477,140.78	404,880.39	529,534.16	382,710.02
GRAND TOTAL	\$1,852,029.10	\$1,765,004.15	\$1,658,253.86	\$1,840,179.93

¹ Includes \$34,396.86 for Hunt Memorial Hospital.² Includes \$66,101.30 for Glover Memorial Hospital.³ For Hunt Memorial Hospital.⁴ For Glover Memorial Hospital.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Webster POPULATION 13,534	Clinton POPULATION 12,736	Adams POPULATION 12,724	Marblehead POPULATION 12,524
REVENUE.	\$684,994.12	\$839,080.38	\$664,845.33	\$1,205,204.13
General	550,581.75	662,520.57	499,621.30	781,410.29
<i>Taxes</i>	462,175.14	550,040.67	425,315.57	700,403.84
Property, poll, and income	407,874.96	501,329.98	319,565.61	658,565.08
Corporation, bank, etc.	54,300.18	48,710.69	105,749.96	41,838.76
<i>Licenses and permits</i>	21,742.93	13,375.50	15,848.68	5,193.15
<i>Fines and forfeits</i>	935.00	435.51	326.56	105.00
<i>Grants and gifts</i>	65,728.68	98,168.51	58,130.49	75,708.30
For expenses	65,728.68	98,168.51	58,130.49	75,708.30
For outlays	—	—	—	—
All other	—	500.38	—	—
Commercial	134,412.37	176,559.81	165,224.03	423,793.84
<i>Special assessments</i>	124.93	—	1,090.24	7,988.29
To meet expenses	—	—	—	7,988.29
To meet outlays	124.93	—	1,090.24	—
<i>Privileges</i>	8,458.76	8,114.98	7,980.38	12,952.19
<i>Departmental</i>	68,655.30	116,781.30	136,813.12	183,226.22
General government	837.15	1,172.33	1,905.50	786.32
Protection of persons and property	3,266.76	1,548.32	222.77	514.36
Health and sanitation	675.67	1,459.15	1,105.71	2,069.65
Highways	3,120.42	5,440.72	577.08	1,726.49
Charities	49,842.09	96,890.99	112,831.37	174,950.24
Veterans' services	754.00	3,491.04	1,458.56	861.00
Schools	9,520.28	5,548.54	18,061.71	1,122.55
Libraries	515.69	156.69	650.42	969.56
Recreation	—	250.00	—	200.39
Unclassified	123.24	823.52	—	125.66
<i>Public service enterprises</i>	49,461.64	41,688.39	—	307,056.80
Electric light	—	—	—	236,051.70
Water	49,461.64	41,688.39	—	71,005.10
All other	—	—	—	—
<i>Cemeteries</i>	3,193.56	8,533.90	5,682.81	6,149.60
<i>Interest</i>	4,518.18	1,441.24	13,657.48	6,420.74
On sinking funds	—	—	—	—
On trust and investment funds	1,089.32	386.81	12,818.72	4,104.85
All other	3,428.86	1,054.43	838.76	2,315.89
NON-REVENUE.	\$249,623.01	\$199,368.48	\$355,597.52	\$188,006.34
Offsets to outlays	—	915.00	1,800.00	500.00
<i>Departmental</i>	—	915.00	1,800.00	500.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	75,000.00	54,400.00	100,000.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	54,400.00	100,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	52,988.18	5,710.13	111,038.46	4,373.88
From sinking funds	—	—	—	—
All other	52,988.18	5,710.13	111,038.46	4,373.88
Refunds	1,246.71	6,579.55	1,831.83	3,017.02
Agency, trust, and investment	120,388.12	131,763.80	140,927.23	180,115.44
<i>Taxes and licenses for State</i>	12,580.00	12,532.00	12,920.00	24,208.00
<i>Taxes for county</i>	21,721.67	21,604.26	22,085.49	39,466.26
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	84,572.65	96,695.34	104,376.14	114,673.39
All other	1,513.80	932.20	1,545.60	1,767.80
RECAPITULATION.				
Revenue and offsets to outlays	\$684,994.12	\$839,995.38	\$666,645.33	\$1,205,704.13
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	54,400.00	100,000.00	—
Transfers and refunds	54,234.89	12,289.68	112,870.29	7,390.90
Agency, trust, and investment	120,388.12	131,763.80	140,927.23	180,115.44
Total receipts	\$934,617.13	\$1,038,448.86	\$1,020,442.85	\$1,393,210.47
Balance on hand, including funds	186,347.96	260,901.79	228,874.03	447,966.11
GRAND TOTAL	\$1,120,965.09	\$1,299,350.65	\$1,249,316.88	\$1,841,176.58

1 Includes \$25.66 from administration of trust funds.

2 Includes \$65,981.09 from Plunkett Memorial Hospital.

3 Includes \$20,878.69 from Mary A. Alley Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Webster POPULATION 13,534	Clinton POPULATION 12,736	Adams POPULATION 12,724	Marblehead POPULATION 12,524
Maintenance	\$590,727.49	\$791,769.57	\$580,900.42	\$1,046,386.73
<i>Departmental</i>	<i>560,665.02</i>	<i>737,523.69</i>	<i>563,504.92</i>	<i>807,277.76</i>
General government	47,358.98	39,870.89	28,649.03	55,128.49
Protection of persons and property	60,439.58	82,271.58	30,852.00	117,408.39
Health and sanitation	31,637.07	29,332.09	29,788.91	59,212.29
Highways	59,487.32	80,928.20	45,072.68	83,939.03
Charities	148,356.93	244,378.59	¹ 212,008.23	² 176,761.08
Veterans' services	8,691.62	13,318.02	6,778.82	6,864.75
Schools	160,193.63	194,749.07	173,632.08	244,181.09
Libraries	12,601.65	18,084.90	12,761.67	11,000.82
Recreation	4,814.54	6,212.79	1,174.92	13,499.29
Pensions	11,437.13	16,499.75	7,158.37	26,454.39
Unclassified	15,646.57	6,877.81	15,628.21	12,828.14
<i>Public service enterprises</i>	<i>24,439.52</i>	<i>37,313.74</i>	<i>—</i>	<i>223,228.53</i>
Electric light	—	—	—	164,853.57
Water	24,439.52	37,193.74	—	58,374.96
All other	—	120.00	—	—
<i>Cemeteries</i>	<i>4,581.13</i>	<i>16,542.95</i>	<i>16,572.73</i>	<i>15,058.10</i>
<i>Administration of trust funds</i>	<i>1,041.82</i>	<i>389.19</i>	<i>822.77</i>	<i>822.34</i>
Interest	2,129.17	1,806.52	3,169.17	12,341.25
<i>Loans, general purposes</i>	<i>1,779.17</i>	<i>1,806.52</i>	<i>3,169.17</i>	<i>11,536.25</i>
<i>Loans, public service enterprises</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>805.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	42,689.17	59,533.96	18,977.30	72,537.90
<i>Departmental</i>	<i>42,047.39</i>	<i>54,824.98</i>	<i>18,977.30</i>	<i>59,438.43</i>
General government	2,900.00	123.30	—	580.50
Protection of persons and property	—	6,740.00	—	5,311.53
Health and sanitation	3,957.38	653.78	—	12,662.78
Highways	12,921.78	20,454.68	9,920.23	28,730.49
Charities	375.27	—	³ 6,274.35	⁴ 1,077.55
Schools	1,193.46	3,103.32	1,370.65	10,215.04
Libraries	—	—	—	—
Recreation	20,699.50	23,749.90	1,162.07	—
Unclassified	—	—	250.00	860.54
<i>Public service enterprises</i>	<i>202.25</i>	<i>4,708.98</i>	<i>—</i>	<i>12,988.00</i>
Electric light	—	—	—	6,548.04
Water	202.25	4,708.98	—	6,439.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>430.53</i>	<i>—</i>	<i>—</i>	<i>111.47</i>
Municipal indebtedness	91,737.00	73,160.00	123,500.00	45,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,737.00</i>	<i>17,700.00</i>	<i>23,500.00</i>	<i>45,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>77,000.00</i>	<i>55,460.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	52,988.18	5,710.13	111,038.46	4,373.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>52,988.18</i>	<i>5,710.13</i>	<i>111,038.46</i>	<i>4,373.88</i>
Refunds	1,246.71	6,579.55	1,831.83	3,017.02
Agency, trust, and investment	163,198.00	128,200.91	255,087.81	183,501.26
<i>Taxes and licenses for State</i>	<i>12,580.00</i>	<i>12,532.00</i>	<i>12,920.00</i>	<i>24,208.00</i>
<i>Taxes for county</i>	<i>21,721.67</i>	<i>21,604.26</i>	<i>22,035.49</i>	<i>39,466.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>127,332.53</i>	<i>93,120.45</i>	<i>218,536.72</i>	<i>118,050.21</i>
<i>All other</i>	<i>1,513.80</i>	<i>944.20</i>	<i>1,545.60</i>	<i>1,776.80</i>
RECAPITULATION.				
Maintenance and interest	\$592,856.66	\$793,576.09	\$584,069.59	\$1,058,727.98
Permanent debt (except from sinking funds)	14,737.00	17,700.00	23,500.00	45,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,630.17	59,533.96	18,977.30	72,537.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	77,000.00	55,460.00	100,000.00	—
Transfers (except to sinking funds) and refunds	54,234.89	12,289.68	112,870.29	7,390.90
Agency, trust, and investment	163,198.00	128,200.91	255,087.81	183,501.26
Total payments	\$944,706.72	\$1,066,760.64	\$1,094,504.99	\$1,367,158.94
Balance on hand, including funds	176,258.37	232,590.01	164,811.89	474,018.54
GRAND TOTAL	\$1,120,965.09	\$1,299,350.65	\$1,249,316.88	\$1,841,176.58

¹ Includes \$92,414.76 for Plunkett Memorial Hospital.² Includes \$33,995.56 for Mary A. Alley Hospital.³ Includes \$5,890.49 for Plunkett Memorial Hospital.⁴ For Mary A. Alley Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading POPULATION 12,327	Fairhaven POPULATION 12,072	Stoneham POPULATION 12,032	Andover POPULATION 11,920
REVENUE.	\$1,496,510.69	\$639,462.90	\$820,580.41	\$896,421.66
General	802,544.80	544,014.77	674,258.66	679,613.32
<i>Taxes</i>	<i>716,510.26</i>	<i>453,268.02</i>	<i>608,502.37</i>	<i>616,787.71</i>
Property, poll, and income	671,331.74	421,596.89	578,402.76	514,435.35
Corporation, bank, etc.	45,178.52	31,671.13	30,099.61	102,352.36
<i>Licenses and permits</i>	<i>931.50</i>	<i>6,135.60</i>	<i>1,108.00</i>	<i>4,484.50</i>
<i>Fines and forfeits</i>	<i>700.35</i>	<i>20.00</i>	<i>3,013.00</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>83,364.30</i>	<i>79,068.40</i>	<i>61,635.29</i>	<i>58,129.59</i>
For expenses	83,364.30	79,068.40	61,635.29	58,129.59
For outlays	—	—	—	—
All other	1,038.39	5,522.85	—	141.52
Commercial	693,965.89	95,448.13	146,321.75	126,808.34
<i>Special assessments</i>	<i>5,978.76</i>	<i>—</i>	<i>4,821.39</i>	<i>2,063.88</i>
To meet expenses	807.32	—	1,070.30	2,035.11
To meet outlays	5,171.44	—	3,751.09	28.77
<i>Privileges</i>	<i>10,032.70</i>	<i>10,017.74</i>	<i>10,668.28</i>	<i>11,459.53</i>
<i>Departmental</i>	<i>153,112.61</i>	<i>74,256.05</i>	<i>64,061.95</i>	<i>44,048.10</i>
General government	1,190.80	682.28	1,422.83	707.08
Protection of persons and property	2,242.44	161.88	261.37	211.30
Health and sanitation	14,682.63	1,106.98	3,102.55	2,100.72
Highways	20,081.61	1,193.76	3,545.86	1,798.66
Charities	71,669.43	59,722.25	52,822.85	37,150.72
Veterans' services	2,002.65	1,160.00	1,808.96	287.00
Schools	33,160.10	7,736.78	216.30	941.25
Libraries	825.30	—	272.98	961.09
Recreation	—	—	—	—
Unclassified	17,257.65	2,492.12	608.25	790.28
<i>Public service enterprises</i>	<i>510,591.16</i>	<i>4,367.89</i>	<i>57,492.19</i>	<i>55,000.41</i>
Electric light	462,362.55	—	—	—
Water	48,228.61	2,169.80	57,471.34	54,960.36
All other	—	2,198.09	20.85	40.05
<i>Cemeteries</i>	<i>9,972.47</i>	<i>—</i>	<i>6,400.24</i>	<i>4,876.52</i>
<i>Interest</i>	<i>4,278.19</i>	<i>6,806.45</i>	<i>2,877.70</i>	<i>8,459.90</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,248.67	4,815.06	667.37	6,424.42
All other	3,029.52	1,991.39	2,210.33	2,035.48
NON-REVENUE.	\$409,708.66	\$247,247.23	\$264,622.05	\$316,249.90
Offsets to outlays	3,196.04	134.00	18,074.05	986.41
<i>Departmental</i>	<i>2,539.25</i>	<i>134.00</i>	<i>18,074.05</i>	<i>986.41</i>
<i>Public service enterprises</i>	<i>656.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	135,200.00	100,000.00	75,379.58
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>34,000.00</i>	<i>—</i>	<i>75,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>101,200.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>379.58</i>
Transfers	53,668.68	21,375.71	1,053.08	29,325.09
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	53,668.68	21,375.71	1,053.08	29,325.09
Refunds	3,005.12	886.20	2,301.15	431.82
Agency, trust, and investment	349,838.82	89,651.32	143,193.77	210,127.00
<i>Taxes and licenses for State</i>	<i>19,580.00</i>	<i>12,444.00</i>	<i>16,340.00</i>	<i>20,400.00</i>
<i>Taxes for county</i>	<i>24,147.09</i>	<i>23,030.20</i>	<i>20,354.39</i>	<i>33,258.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>302,429.60</i>	<i>52,118.92</i>	<i>104,713.85</i>	<i>154,113.38</i>
All other	3,882.13	2,068.20	1,805.63	2,355.54
RECAPITULATION.				
Revenue and offsets to outlays	\$1,499,706.73	\$639,596.90	\$838,654.46	\$807,408.07
Premiums	—	—	—	379.58
Municipal indebtedness	—	135,200.00	100,000.00	75,000.00
Transfers and refunds	56,673.80	22,261.91	3,354.23	29,756.91
Agency, trust, and investment	349,838.82	89,651.32	143,193.77	210,127.00
Total receipts	\$1,906,219.35	\$886,710.13	\$1,085,202.46	\$1,122,671.56
Balance on hand, including funds	444,927.75	93,413.77	194,900.63	323,961.42
GRAND TOTAL	\$2,351,147.10	\$980,123.90	\$1,280,103.09	\$1,446,632.98

¹ Includes \$110 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Reading POPULATION 12,327	Fairhaven POPULATION 12,072	Stoneham POPULATION 12,032	Andover POPULATION 11,920
Maintenance	\$1,232,147.08	\$556,533.61	\$694,634.78	\$687,180.78
<i>Departmental</i>	<i>840,236.12</i>	<i>553,848.02</i>	<i>654,453.66</i>	<i>633,567.17</i>
General government	38,378.60	33,314.84	42,726.13	34,297.07
Protection of persons and property	100,357.16	60,890.02	84,951.41	86,007.86
Health and sanitation	44,316.98	38,243.33	45,956.61	28,646.97
Highways	97,696.13	54,195.39	95,453.91	106,888.59
Charities	160,427.56	155,251.24	129,622.61	100,845.47
Veterans' services	11,193.18	5,852.90	4,450.99	6,099.12
Schools	323,403.01	184,700.88	193,142.49	209,495.25
Libraries	9,860.38	—	12,795.89	20,779.0
Recreation	10,915.45	3,836.18	15,397.53	11,326.69
Pensions	24,446.69	8,720.91	18,137.83	17,613.57
Unclassified	19,240.98	8,842.33	11,818.26	11,567.56
<i>Public service enterprises</i>	<i>376,866.67</i>	<i>1,663.67</i>	<i>20,093.44</i>	<i>43,199.66</i>
Electric light	345,619.50	—	—	—
Water	31,247.17	1,328.37	29,052.44	43,098.15
All other	—	335.20	41.00	101.40
<i>Cemeteries</i>	<i>14,304.00</i>	<i>—</i>	<i>10,393.84</i>	<i>9,532.78</i>
<i>Administration of trust funds</i>	<i>740.29</i>	<i>1,022.02</i>	<i>693.84</i>	<i>891.28</i>
Interest	5,925.50	4,115.93	9,996.46	5,823.75
<i>Loans, general purposes</i>	<i>4,155.60</i>	<i>2,986.60</i>	<i>3,360.78</i>	<i>5,323.75</i>
<i>Loans, public service enterprises</i>	<i>1,770.00</i>	<i>1,129.33</i>	<i>6,635.68</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	61,292.30	18,183.70	55,231.54	172,662.93
<i>Departmental</i>	<i>38,806.58</i>	<i>1,056.94</i>	<i>55,007.74</i>	<i>52,793.73</i>
General government	516.75	—	467.86	—
Protection of persons and property	4,630.52	—	4,732.08	7,479.25
Health and sanitation	7,376.81	906.94	23,261.32	24,924.65
Highways	9,736.55	—	7,921.50	12,338.14
Charities	—	—	16,582.50	—
Schools	15,545.95	150.00	1,235.65	2,316.20
Libraries	1,000.00	—	—	2,419.87
Recreation	—	—	806.83	3,315.62
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,540.31</i>	<i>17,126.76</i>	<i>223.80</i>	<i>119,293.30</i>
Electric light	14,754.43	—	—	—
Water	6,785.88	17,126.76	223.80	119,293.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>835.41</i>	<i>—</i>	<i>—</i>	<i>575.00</i>
Municipal indebtedness	65,898.77	153,362.63	158,818.87	26,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>165,898.77</i>	<i>52,162.63</i>	<i>58,818.87</i>	<i>26,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>101,200.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	53,668.68	21,375.71	1,053.08	29,325.09
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>53,668.68</i>	<i>21,375.71</i>	<i>1,053.08</i>	<i>29,325.09</i>
Refunds	3,005.12	886.20	2,301.15	431.82
Agency, trust, and investment	472,767.97	102,267.37	141,630.13	224,286.16
<i>Taxes and licenses for State</i>	<i>19,380.00</i>	<i>12,444.00</i>	<i>16,340.00</i>	<i>30,400.00</i>
<i>Taxes for county</i>	<i>24,147.09</i>	<i>23,020.20</i>	<i>20,334.39</i>	<i>33,258.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>425,357.95</i>	<i>64,734.97</i>	<i>103,148.41</i>	<i>168,252.74</i>
<i>All other</i>	<i>3,882.93</i>	<i>2,068.20</i>	<i>1,807.33</i>	<i>2,375.34</i>
RECAPITULATION.				
Maintenance and interest	\$1,238,072.58	\$560,649.54	\$704,631.24	\$693,004.53
Permanent debt (except from sinking funds)	165,898.77	52,162.63	58,818.87	26,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	61,292.30	18,183.70	55,231.54	172,662.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	101,200.00	100,000.00	—
Transfers (except to sinking funds) and refunds	56,673.80	22,261.91	3,354.23	29,756.91
Agency, trust, and investment	472,767.97	102,267.37	141,630.13	224,286.16
Total payments	\$1,894,615.42	\$856,725.15	\$1,063,666.01	\$1,145,709.63
<i>Balance on hand, including funds</i>	<i>466,531.68</i>	<i>123,398.75</i>	<i>216,437.08</i>	<i>300,923.35</i>
GRAND TOTAL	\$2,351,147.10	\$980,123.90	\$1,280,103.09	\$1,446,632.98

1 Includes \$2,000 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Swampscott POPULATION 11,835	Athol POPULATION 11,804	North Attleborough POPULATION 11,552	Amesbury POPULATION 10,824
REVENUE.	\$950,202.86	\$703,509.16	\$727,682.62	\$721,013.58
General	817,845.02	548,844.58	390,111.72	499,575.40
Taxes	759,666.02	465,261.62	311,320.61	407,510.23
Property, poll, and income	713,877.06	367,992.01	274,953.35	373,599.70
Corporation, bank, etc.	45,788.96	97,269.61	36,367.26	23,910.50
Licenses and permits	2,727.00	13,241.00	12,182.68	7,654.50
Fines and forfeits	10.00	644.00	1,663.00	1,117.80
Grants and gifts	55,321.16	69,697.96	63,834.31	82,644.82
For expenses	55,321.16	69,697.96	63,834.31	82,644.82
For outlays	—	—	—	—
All other	120.84	—	1,104.12	648.00
Commercial	132,357.84	154,664.58	337,570.90	221,438.18
Special assessments	4,350.88	—	61.60	5.40
To meet expenses	2,323.10	—	—	5.40
To meet outlays	2,027.78	—	61.60	—
Privileges	12,092.01	9,200.22	10,617.09	8,576.15
Departmental	44,757.23	85,706.25	182,131.22	157,764.75
General government	354.30	1,058.95	15.00	700.35
Protection of persons and property	456.15	358.45	425.66	3,305.87
Health and sanitation	1,590.81	9,821.83	12,395.87	908.94
Highways	—	4,269.08	3,390.61	1,021.24
Charities	38,046.00	57,116.23	52,031.44	134,913.20
Veterans' services	881.05	688.00	365.00	1,563.00
Schools	1,727.93	9,992.86	13,033.25	14,019.87
Libraries	1,333.59	515.05	315.80	525.31
Recreation	367.40	690.00	—	—
Unclassified	—	1,195.80	1,158.59	806.97
Public service enterprises	58,947.90	52,909.68	237,818.09	48,136.41
Electric light	—	—	197,942.45	—
Water	58,947.90	52,909.68	39,875.64	48,136.41
All other	—	—	—	—
Cemeteries	9,216.05	5,256.40	—	2,370.86
Interest	2,993.77	1,592.03	6,942.90	4,584.61
On sinking funds	—	—	—	—
On trust and investment funds	775.84	1,131.71	2,666.96	3,440.94
All other	2,217.93	460.32	4,275.94	1,143.67
NON-REVENUE.	\$360,444.47	\$220,035.84	\$175,607.92	\$193,083.95
Offsets to outlays	—	—	900.00	5,590.00
Departmental	—	—	900.00	5,590.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	200,000.00	2,000.00	—	50,500.00
Loans, general purposes	—	2,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	—	—	50,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,158.54	41,182.92	53,653.10	33,182.56
From sinking funds	—	—	—	—
All other	1,158.54	41,182.92	53,653.10	33,182.56
Refunds	2,822.07	855.68	901.32	1,353.56
Agency, trust, and investment	156,463.86	175,997.24	120,153.50	102,457.83
Taxes and licenses for State	25,976.00	14,698.00	11,638.00	9,044.00
Taxes for county	42,348.62	25,361.52	21,510.68	14,744.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	86,930.24	133,820.92	85,176.62	77,207.21
All other	1,209.00	2,116.80	1,828.20	1,462.20
RECAPITULATION.				
Revenue and offsets to outlays	\$950,202.86	\$703,509.16	\$728,582.62	\$726,603.58
Premiums	—	—	—	—
Municipal indebtedness	200,000.00	2,000.00	—	50,500.00
Transfers and refunds	3,980.61	42,038.60	54,554.42	34,536.12
Agency, trust, and investment	156,463.86	175,997.24	120,153.50	102,457.83
Total receipts	\$1,310,647.33	\$923,545.00	\$903,290.54	\$914,097.53
Balance on hand, including funds	215,925.27	269,197.12	363,084.11	190,947.80
GRAND TOTAL	\$1,526,572.60	\$1,192,742.12	\$1,266,374.65	\$1,105,044.83

1 Includes \$7.59 from administration of trust funds.

2 Includes \$55,894.71 from Amesbury Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Swampscott POPULATION 11,835	Athol POPULATION 11,804	North Attleborough POPULATION 11,552	Amesbury POPULATION 10,824
Maintenance	\$816,977.98	\$627,330.87	\$701,579.87	\$662,454.53
<i>Departmental</i>	<i>778,700.20</i>	<i>576,772.22</i>	<i>513,688.29</i>	<i>620,288.70</i>
General government	54,490.67	29,816.26	26,392.81	30,546.75
Protection of persons and property	121,243.87	69,072.37	68,651.44	68,206.50
Health and sanitation	53,530.24	25,556.75	30,515.92	24,998.26
Highways	129,055.48	65,745.28	73,905.39	60,757.99
Charities	88,915.29	141,977.32	¹ 121,446.50	² 256,516.59
Veterans' services	5,182.72	15,327.57	8,688.22	4,578.57
Schools	232,121.41	191,874.00	152,249.40	146,391.56
Libraries	15,048.26	8,269.15	10,350.52	9,108.73
Recreation	37,307.38	6,684.93	4,464.61	3,816.10
Pensions	30,176.02	12,390.35	11,819.42	12,771.91
Unclassified	11,628.86	10,058.24	5,204.06	2,595.74
<i>Public service enterprises</i>	<i>28,112.50</i>	<i>38,780.87</i>	<i>187,415.64</i>	<i>37,213.05</i>
Electric light	—	—	163,404.16	—
Water	28,112.50	38,780.87	24,011.48	37,213.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,235.16</i>	<i>11,488.85</i>	<i>—</i>	<i>4,210.08</i>
<i>Administration of trust funds</i>	<i>930.12</i>	<i>293.93</i>	<i>475.94</i>	<i>742.75</i>
Interest	20,163.44	3,349.20	—	484.50
<i>Loans, general purposes</i>	<i>11,402.73</i>	<i>3,244.20</i>	—	<i>124.60</i>
<i>Loans, public service enterprises</i>	<i>8,760.71</i>	<i>105.00</i>	—	<i>360.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	92,601.32	25,377.35	50,183.04	39,692.50
<i>Departmental</i>	<i>86,251.68</i>	<i>13,870.96</i>	<i>34,415.15</i>	<i>30,709.25</i>
General government	39,351.93	200.00	—	—
Protection of persons and property	19,911.76	350.00	—	1,815.71
Health and sanitation	19,033.35	589.74	11,909.66	800.27
Highways	4,354.00	12,546.60	16,140.83	10,866.39
Charities	—	—	—	³ 7,880.54
Schools	—	—	6,364.66	1,357.20
Libraries	—	—	—	42.64
Recreation	3,600.64	184.62	—	7,946.50
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,349.64</i>	<i>5,098.66</i>	<i>15,767.89</i>	<i>8,983.25</i>
Electric light	—	—	10,849.60	—
Water	6,349.64	5,098.66	4,918.29	8,983.25
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>6,407.73</i>	—	—
Municipal indebtedness	257,003.59	19,600.00	—	55,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>57,003.59</i>	<i>19,600.00</i>	—	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	—	—	<i>50,500.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,158.54	41,182.92	53,653.10	33,182.56
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,158.54</i>	<i>41,182.92</i>	<i>53,653.10</i>	<i>33,182.56</i>
Refunds	2,822.07	855.68	901.32	1,353.56
Agency, trust, and investment	155,705.91	217,162.21	170,362.15	142,339.93
<i>Taxes and licenses for State</i>	<i>25,976.00</i>	<i>14,698.00</i>	<i>11,638.00</i>	<i>9,044.00</i>
<i>Taxes for county</i>	<i>42,348.62</i>	<i>25,361.52</i>	<i>21,510.68</i>	<i>14,744.42</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>86,177.69</i>	<i>174,985.89</i>	<i>135,385.27</i>	<i>117,092.91</i>
<i>All other</i>	<i>1,203.60</i>	<i>2,116.80</i>	<i>1,828.20</i>	<i>1,468.60</i>

RECAPITULATION.

Maintenance and interest	\$837,141.42	\$630,650.07	\$701,579.87	\$662,939.03
Permanent debt (except from sinking funds)	57,003.59	19,600.00	—	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	92,601.32	25,377.35	50,183.04	39,692.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	—	—	50,500.00
Transfers (except to sinking funds) and refunds	3,980.61	42,038.60	54,554.42	34,536.12
Agency, trust, and investment	155,705.91	217,162.21	170,362.15	142,339.93
Total payments	\$1,346,432.85	\$934,858.23	\$976,679.48	\$935,007.58
Balance on hand, including funds	180,139.75	257,883.89	289,695.17	170,037.25
GRAND TOTAL	\$1,526,572.60	\$1,192,742.12	\$1,266,374.65	\$1,105,044.83

¹ Includes \$2,565.95 for Mackreth Memorial Emergency Hospital.² Includes \$74,713.41 for Amesbury Hospital.³ For Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easthampton POPULATION 10,578	Northbridge POPULATION 10,212	Dartmouth POPULATION 9,909	Palmer POPULATION 9,716
REVENUE.	\$573,225.14	\$480,089.25	\$599,104.23	\$462,866.54
General	479,126.35	432,056.24	491,393.54	401,274.01
<i>Taxes</i>	414,892.04	383,842.29	418,855.88	346,774.89
Property, poll, and income	323,493.93	258,817.77	395,760.95	278,892.63
Corporation, bank, etc.	91,398.11	125,024.52	23,074.93	67,882.26
<i>Licenses and permits</i>	9,485.00	5,117.75	9,582.80	7,569.50
<i>Fines and forfeits</i>	1,197.25	90.00	160.00	522.55
<i>Grants and gifts</i>	52,245.10	43,006.20	62,731.83	45,982.07
For expenses	52,245.10	43,006.20	62,731.83	45,982.07
For outlays	—	—	—	—
All other	1,306.96	—	33.03	625.00
Commercial	94,098.79	48,033.01	107,710.69	61,592.53
<i>Special assessments</i>	16.41	—	—	260.64
To meet expenses	—	—	—	—
To meet outlays	16.41	—	—	260.64
<i>Privileges</i>	7,744.99	6,696.59	10,486.62	8,278.63
<i>Departmental</i>	46,702.61	37,833.61	65,005.15	49,406.52
General government	404.83	165.35	1,854.22	146.25
Protection of persons and property	347.66	339.28	14,157.35	266.00
Health and sanitation	881.37	523.65	3,941.82	89.11
Highways	1,421.68	2,249.63	3,002.23	2,760.18
Charities	38,538.79	25,175.14	38,913.35	39,434.50
Veterans' services	1,063.28	1,098.40	1,820.93	1,563.35
Schools	3,927.10	7,443.45	972.10	5,068.63
Libraries	—	676.21	22.77	—
Recreation	—	—	—	35.00
Unclassified	117.90	162.50	320.33	43.50
<i>Public service enterprises</i>	35,082.36	3,034.65	28,327.21	—
Electric light	—	—	—	—
Water	35,082.36	3,034.65	28,327.21	—
All other	—	—	—	—
<i>Cemeteries</i>	3,269.98	141.51	56.00	3,144.87
Interest	1,282.44	326.65	3,835.71	501.87
On sinking funds	—	—	—	—
On trust and investment funds	644.15	58.08	625.69	36.02
All other	638.29	268.57	3,210.02	465.85
NON-REVENUE.	\$264,719.37	\$135,414.46	\$149,187.47	\$50,402.97
Offsets to outlays	—	—	17,131.09	800.00
<i>Departmental</i>	—	—	16,412.32	800.00
<i>Public service enterprises</i>	—	—	718.77	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	125,000.00	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	125,000.00	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	25,565.52	52,770.67	53,500.20	36.02
<i>From sinking funds</i>	—	—	—	—
All other	25,565.52	52,770.67	53,500.20	36.02
Refunds	756.75	908.40	1,331.36	916.39
Agency, trust, and investment	113,397.10	81,735.39	77,224.82	48,650.56
<i>Taxes and licenses for State</i>	12,056.00	11,560.00	13,464.00	9,268.00
<i>Taxes for county</i>	28,858.68	19,960.46	24,907.10	12,501.69
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	71,070.15	49,190.13	35,696.63	25,614.07
All other	1,412.27	1,024.80	3,157.09	1,266.80
RECAPITULATION.				
Revenue and offsets to outlays	\$573,225.14	\$480,089.25	\$616,235.32	\$463,666.54
Premiums	—	—	—	—
Municipal indebtedness	125,000.00	—	—	—
Transfers and refunds	26,322.27	53,679.07	54,831.56	952.41
Agency, trust, and investment	113,397.10	81,735.39	77,224.82	48,650.56
Total receipts	\$837,944.51	\$615,503.71	\$748,291.70	\$513,269.51
Balance on hand, including funds	76,564.18	192,244.09	336,900.82	255,651.41
GRAND TOTAL	\$914,508.69	\$807,747.80	\$1,085,192.52	\$768,920.92

Graded According to Population of 1945 — Continued.

PAYMENTS.	Easthampton POPULATION 10,578	Northbridge POPULATION 10,212	Dartmouth POPULATION 9,909	Palmer POPULATION 9,716
Maintenance	\$519,014.62	\$412,930.01	\$511,825.92	\$370,622.45
<i>Departmental</i>	483,374.36	404,431.33	484,330.99	362,840.68
General government	31,127.48	15,831.74	39,916.54	21,334.59
Protection of persons and property	68,949.06	20,189.42	40,980.90	25,453.78
Health and sanitation	33,277.56	27,578.19	24,563.68	11,961.35
Highways	52,933.15	55,438.19	63,632.45	43,645.12
Charities	104,612.72	75,581.44	105,874.14	83,711.69
Veterans' services	4,450.62	11,390.25	6,397.49	9,706.24
Schools	145,910.10	173,405.22	193,077.69	157,123.03
Libraries	6,347.51	7,999.93	4,936.33	3,500.00
Recreation	7,880.40	2,392.87	341.15	2,337.26
Pensions	16,932.41	5,393.90	—	—
Unclassified	9,953.35	9,230.18	4,610.62	4,067.62
<i>Public service enterprises</i>	29,641.29	7,394.51	27,369.08	—
Electric light	—	—	—	—
Water	29,641.29	7,394.51	27,369.08	—
All other	—	—	—	—
<i>Cemeteries</i>	6,594.42	1,028.77	125.85	7,781.77
<i>Administration of trust funds</i>	404.43	75.40	—	—
Interest	1,633.86	3,469.85	3,638.75	272.50
<i>Loans, general purposes</i>	1,533.86	3,469.85	883.75	272.50
<i>Loans, public service enterprises</i>	100.00	—	2,755.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	27,113.98	34,997.35	23,713.68	19,857.10
<i>Departmental</i>	21,683.48	27,649.63	8,380.94	19,857.10
General government	1,445.03	—	—	—
Protection of persons and property	5,228.02	—	757.72	4,500.00
Health and sanitation	1,126.34	12,800.40	311.58	1,955.36
Highways	10,074.53	14,354.16	6,862.14	1,580.17
Charities	—	—	—	—
Schools	3,614.05	495.07	449.50	11,773.57
Libraries	—	—	—	—
Recreation	195.51	—	—	48.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	5,430.50	7,347.72	15,332.74	—
Electric light	—	—	—	—
Water	5,430.50	7,347.72	15,332.74	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	136,000.00	15,000.00	19,000.00	5,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	11,000.00	15,000.00	19,000.00	5,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	125,000.00	—	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	25,565.52	52,770.67	53,500.20	36.02
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	25,565.52	52,770.67	53,500.20	36.02
Refunds	756.75	908.40	1,331.36	916.39
Agency, trust, and investment	140,567.52	132,644.96	130,740.68	48,219.96
<i>Taxes and licenses for State</i>	12,056.00	11,560.00	13,464.00	9,268.00
<i>Taxes for county</i>	28,858.88	19,960.46	24,907.10	12,501.69
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	98,245.97	100,101.50	89,212.49	25,170.27
<i>All other</i>	1,406.87	1,023.00	3,157.09	1,280.00
RECAPITULATION.				
Maintenance and interest	\$520,648.48	\$416,399.86	\$515,464.67	\$370,894.95
Permanent debt (except from sinking funds)	11,000.00	15,000.00	19,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,113.98	34,997.35	23,713.68	19,857.10
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	—	—	—
Transfers (except to sinking funds) and refunds	26,322.27	53,679.07	54,831.56	952.41
Agency, trust, and investment	140,567.52	132,644.96	130,740.68	48,219.96
Total payments	\$850,652.25	\$652,721.24	\$743,750.59	\$444,924.42
Balance on hand, including funds	63,856.44	155,026.56	341,441.93	323,996.50
GRAND TOTAL	\$914,508.69	\$807,747.80	\$1,085,192.52	\$768,920.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 9,676	Middle- borough POPULATION 9,596	Shrewsbury POPULATION 9,296	Stoughton POPULATION 9,063
REVENUE.	\$879,800.52	\$839,426.64	\$660,070.73	\$559,035.93
General	603,464.39	467,586.15	409,602.80	432,654.61
<i>Taxes</i>	547,048.74	560,978.15	562,956.82	566,223.61
Property, poll, and income	514,439.76	337,475.37	342,033.54	335,526.82
Corporation, bank, etc.	32,608.98	23,502.78	20,923.28	30,696.79
<i>Licenses and permits</i>	6,265.00	7,476.15	13,652.25	4,970.50
<i>Fines and forfeits</i>	399.00	261.00	105.00	64.40
<i>Grants and gifts</i>	49,751.65	98,626.91	32,858.73	60,777.83
For expenses	49,751.65	95,467.41	32,858.73	60,777.83
For outlays	—	3,159.50	—	—
<i>All other</i>	—	243.94	—	618.27
Commercial	276,336.13	371,840.49	250,467.93	126,381.32
<i>Special assessments</i>	807.00	—	—	1,354.18
To meet expenses	807.00	—	—	—
To meet outlays	—	—	—	1,354.18
<i>Privileges</i>	9,627.16	10,917.29	9,131.65	7,018.07
<i>Departmental</i>	88,721.68	123,007.35	24,725.15	72,346.53
General government	1,430.32	1,283.33	1,496.83	1,072.94
Protection of persons and property	2,317.19	3,997.91	102.71	283.79
Health and sanitation	975.52	1,831.42	270.93	4,336.56
Highways	167.53	5,665.16	2,030.27	2,106.39
Charities	31,622.99	99,907.18	16,732.76	62,404.61
Veterans' services	497.50	980.02	2,029.01	621.70
Schools	49,138.02	6,080.95	1,560.94	1,122.33
Libraries	—	1,689.56	400.40	225.55
Recreation	—	425.50	—	—
Unclassified	2,572.51	1,146.32	101.30	172.66
<i>Public service enterprises</i>	169,235.40	235,007.22	206,493.89	43,384.28
Electric light	169,235.40	1,203,819.21	161,350.43	—
Water	—	31,188.01	45,143.46	43,384.28
All other	—	—	—	—
<i>Cemeteries</i>	—	—	6,430.08	—
<i>Interest</i>	7,944.99	2,908.63	3,687.16	2,278.26
On sinking funds	—	—	—	—
On trust and investment funds	739.06	1,687.25	2,296.93	934.05
All other	7,205.93	1,221.38	1,390.23	1,344.21
NON-REVENUE.	\$588,192.05	\$51,633.65	\$102,209.33	\$370,227.08
Offsets to outlays	1,370.00	1,562.30	5,320.00	13,376.02
<i>Departmental</i>	1,370.00	1,562.30	5,320.00	13,376.02
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,299.76	—	—	150,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	160,000.00
<i>Unpaid warrants or orders, current year</i>	25,299.76	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	117,162.90	1,674.45	2,452.76	150,639.44
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	117,162.90	1,674.45	2,452.76	150,639.44
Refunds	1,890.08	6,802.81	923.99	2,311.95
Agency, trust, and investment	442,469.31	41,594.09	93,512.58	53,899.67
<i>Taxes and licenses for State</i>	18,156.00	10,200.00	10,948.00	9,928.00
<i>Taxes for county</i>	33,842.85	19,012.83	18,903.73	10,609.20
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	387,250.71	9,902.15	62,140.50	31,105.07
<i>All other</i>	3,219.75	2,479.11	1,520.35	2,257.40
RECAPITULATION.				
Revenue and offsets to outlays	\$881,170.52	\$840,988.94	\$665,390.73	\$572,411.95
Premiums	—	—	—	—
Municipal indebtedness	25,299.76	—	—	150,000.00
Transfers	119,052.98	8,477.26	3,376.75	152,951.39
Agency, trust, and investment	442,469.31	41,594.09	93,512.58	53,899.67
Total receipts	\$1,467,992.57	\$891,060.29	\$762,280.06	\$929,263.01
Balance on hand, including funds	450,052.10	276,017.29	311,063.21	187,953.65
GRAND TOTAL	\$1,918,044.67	\$1,167,077.58	\$1,073,343.27	\$1,117,216.66

¹ Includes \$41,403.75 from gas.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hingham POPULATION 9,676	Middle- borough POPULATION 9,596	Shrewsbury POPULATION 9,296	Stoughton POPULATION 9,063
Maintenance	\$792,651.12	\$773,196.94	\$562,374.83	\$499,981.60
<i>Departmental</i>	<i>640,293.54</i>	<i>591,147.21</i>	<i>356,674.23</i>	<i>479,703.15</i>
General government	39,657.13	29,149.06	28,993.51	29,440.15
Protection of persons and property	127,376.59	62,263.58	61,332.74	40,380.04
Health and sanitation	40,377.44	20,893.74	15,154.46	29,917.44
Highways	52,728.51	55,043.61	39,791.45	58,343.29
Charities	73,620.52	214,040.14	45,934.76	140,830.13
Veterans' services	2,573.36	4,983.66	8,590.09	7,011.09
Schools	263,179.17	179,339.99	165,753.43	143,258.96
Libraries	2,780.18	11,389.25	10,468.94	5,847.29
Recreation	10,209.91	3,611.53	5,068.38	2,365.59
Pensions	16,959.99	2,009.99	12,582.90	—
Unclassified	10,830.74	8,422.66	3,003.57	22,314.17
<i>Public service enterprises</i>	<i>151,729.27</i>	<i>182,011.57</i>	<i>157,515.86</i>	<i>20,273.45</i>
Electric light	151,729.27	162,684.28	125,531.48	—
Water	—	19,259.35	31,983.88	20,273.45
All other	—	67.94	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>7,866.38</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>628.31</i>	<i>38.16</i>	<i>318.86</i>	<i>—</i>
Interest	2,611.68	224.37	2,133.62	2,613.58
<i>Loans, general purposes</i>	<i>2,611.68</i>	<i>204.37</i>	<i>891.12</i>	<i>2,403.58</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>20.00</i>	<i>1,242.50</i>	<i>210.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	39,599.32	36,185.83	31,078.89	3,469.00
<i>Departmental</i>	<i>26,556.58</i>	<i>10,295.73</i>	<i>17,767.47</i>	<i>1,698.60</i>
General government	982.42	4,108.68	—	564.73
Protection of persons and property	8,321.61	1,241.05	13,850.00	—
Health and sanitation	7,261.59	2,724.00	—	1,133.87
Highways	2,029.96	—	2,492.72	—
Charities	—	1,594.50	—	—
Schools	6,574.02	—	1,312.55	—
Libraries	—	—	—	—
Recreation	1,386.98	—	112.20	—
Unclassified	—	627.50	—	—
<i>Public service enterprises</i>	<i>13,042.74</i>	<i>25,890.10</i>	<i>12,761.42</i>	<i>1,770.40</i>
Electric light	13,042.74	25,890.10	8,351.45	—
Water	—	4,409.97	—	1,770.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>550.00</i>	<i>—</i>
Municipal indebtedness	18,990.59	6,100.00	17,600.00	163,375.60
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,184.76</i>	<i>3,6100.00</i>	<i>17,600.00</i>	<i>13,375.60</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>150,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>10,805.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	117,162.90	1,674.45	2,452.76	150,639.44
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>117,162.90</i>	<i>1,674.45</i>	<i>2,452.76</i>	<i>150,639.44</i>
Refunds	1,890.08	6,802.81	923.99	2,311.95
Agency, trust, and investment	323,149.15	41,419.17	90,571.70	205,007.47
<i>Taxes and licenses for State</i>	<i>18,156.00</i>	<i>10,200.00</i>	<i>10,948.00</i>	<i>9,928.00</i>
<i>Taxes for county</i>	<i>33,842.85</i>	<i>19,012.83</i>	<i>18,903.73</i>	<i>10,809.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>267,875.55</i>	<i>9,709.23</i>	<i>59,199.62</i>	<i>182,212.87</i>
<i>All other</i>	<i>3,274.75</i>	<i>2,497.11</i>	<i>1,520.35</i>	<i>2,267.40</i>

RECAPITULATION.

Maintenance and interest	\$795,262.80	\$773,421.31	\$564,508.45	\$502,595.18
Permanent debt (except from sinking funds)	8,184.76	3,6100.00	17,600.00	13,375.60
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,599.32	36,185.83	31,078.89	3,469.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,805.83	—	—	150,000.00
Transfers (except to sinking funds) and refunds	119,052.98	8,477.26	3,376.75	152,951.39
Agency, trust, and investment	323,149.15	41,419.17	90,571.70	205,007.47
Total payments	\$1,296,054.84	\$865,603.57	\$707,135.79	\$1,027,398.64
<i>Balance on hand, including funds</i>	<i>621,989.83</i>	<i>301,474.01</i>	<i>366,207.48</i>	<i>89,818.02</i>
GRAND TOTAL	\$1,918,044.67	\$1,167,077.58	\$1,073,343.27	\$1,117,216.66

¹ Includes \$35,589.65 for gas.² Includes \$1,463.57 for gas.³ Includes \$2,100 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 8,726	Barnstable POPULATION 8,647	Bridgewater POPULATION 8,641	Rockland POPULATION 8,603
REVENUE.	\$469,663.87	\$905,719.13	\$367,272.43	\$556,997.57
General	392,500.78	792,866.40	286,799.68	429,044.78
<i>Taxes</i>	<i>322,824.25</i>	<i>668,642.80</i>	<i>243,878.78</i>	<i>352,798.75</i>
Property, poll, and income	291,466.66	620,578.81	223,632.74	326,384.74
Corporation, bank, etc.	31,357.59	48,063.99	20,246.04	26,413.99
<i>Licenses and permits</i>	<i>3,442.00</i>	<i>12,076.13</i>	<i>7,481.16</i>	<i>6,168.00</i>
<i>Fines and forfeits</i>	<i>61.01</i>	<i>663.10</i>	<i>394.60</i>	<i>424.30</i>
<i>Grants and gifts</i>	<i>65,843.62</i>	<i>104,747.20</i>	<i>35,045.14</i>	<i>69,298.75</i>
For expenses	65,843.52	104,747.20	35,045.14	69,298.75
For outlays	—	—	—	—
<i>All other</i>	<i>330.00</i>	<i>6,737.17</i>	—	<i>1,365.00</i>
Commercial	77,163.09	112,852.73	80,472.75	127,952.79
<i>Special assessments</i>	—	<i>4,074.90</i>	<i>124.41</i>	—
To meet expenses	—	4,074.90	124.41	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,558.04</i>	<i>12,323.20</i>	<i>5,882.94</i>	<i>6,870.10</i>
<i>Departmental</i>	<i>66,589.57</i>	<i>91,852.58</i>	<i>33,693.59</i>	<i>72,170.43</i>
General government	424.35	603.07	696.90	388.88
Protection of persons and property	170.74	359.88	390.89	378.52
Health and sanitation	708.65	5,017.27	336.46	172.14
Highways	6,097.97	6,442.06	2,964.68	1,967.75
Charities	57,509.16	71,712.47	27,188.07	67,810.97
Veterans' services	687.00	1,054.42	535.90	572.50
Schools	922.64	3,111.80	545.02	387.17
Libraries	150.06	—	366.64	492.50
Recreation	—	3,338.06	129.03	—
Unclassified	9.00	213.55	540.00	—
<i>Public service enterprises</i>	—	—	<i>38,692.51</i>	<i>47,340.70</i>
Electric light	—	—	—	—
Water	—	—	38,692.51	47,340.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,054.75</i>	<i>2,024.03</i>	—	—
<i>Interest</i>	<i>960.73</i>	<i>2,578.02</i>	<i>2,079.30</i>	<i>1,571.56</i>
On sinking funds	—	—	—	—
On trust and investment funds	681.52	481.68	1,395.66	147.30
All other	279.21	2,096.34	683.64	1,424.26
NON-REVENUE.	\$51,583.07	\$398,432.81	\$98,682.02	\$187,609.12
Offsets to outlays	1,503.00	14,101.26	2,502.00	—
<i>Departmental</i>	<i>1,503.00</i>	<i>14,101.26</i>	<i>2,502.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	200,000.00	—	50,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	200,000.00	—	50,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	49.30	586.60	51,095.87	25,006.60
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	49.30	586.60	51,095.87	25,006.60
Refunds	1,348.12	2,594.44	826.12	355.38
Agency, trust, and investment	48,682.65	181,150.51	44,258.03	112,247.14
<i>Taxes and licenses for State</i>	<i>8,610.00</i>	<i>27,948.00</i>	<i>7,072.00</i>	<i>9,792.00</i>
<i>Taxes for county</i>	<i>10,590.83</i>	<i>96,365.58</i>	<i>13,182.23</i>	<i>18,252.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,409.86</i>	<i>53,890.71</i>	<i>22,709.60</i>	<i>81,150.15</i>
<i>All other</i>	<i>4,171.96</i>	<i>2,946.22</i>	<i>1,294.20</i>	<i>3,052.67</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$471,166.87	\$919,820.39	\$369,774.43	\$556,997.57
Premiums	—	200,000.00	—	50,000.00
Municipal indebtedness	—	—	—	—
Transfers and refunds	1,397.42	3,181.04	51,921.99	25,361.98
Agency, trust, and investment	48,682.65	181,150.51	44,258.03	112,247.14
Total receipts	\$521,246.94	\$1,304,151.94	\$465,954.45	\$744,606.69
<i>Balance on hand, including funds</i>	<i>130,836.31</i>	<i>114,169.06</i>	<i>138,687.44</i>	<i>133,559.15</i>
GRAND TOTAL	\$652,083.25	\$1,418,321.00	\$604,641.89	\$878,165.84

Graded According to Population of 1945 — Continued.

PAYMENTS.	Chelmsford Population 8,726	Barnstable Population 8,647	Bridgewater Population 8,641	Rockland Population 8,603
Maintenance	\$437,613.69	\$758,677.99	\$315,155.80	\$499,118.42
<i>Departmental</i>	434,467.75	753,742.45	304,421.97	460,346.59
General government	23,711.23	53,099.13	17,470.97	28,466.91
Protection of persons and property	33,157.52	79,034.65	29,629.47	40,113.93
Health and sanitation	12,955.34	36,151.47	12,729.66	23,492.89
Highways	57,818.96	107,459.39	33,440.87	38,267.49
Charities	127,676.01	170,589.08	71,952.15	162,451.42
Veterans' services	4,344.68	4,867.35	1,118.95	3,264.24
Schools	156,931.65	254,906.27	122,645.90	141,340.17
Libraries	4,186.93	2,494.46	6,548.12	7,176.11
Recreation	2,059.84	24,440.26	2,057.51	6,006.70
Pensions	—	910.00	3,598.40	—
Unclassified	11,625.59	19,790.39	3,229.97	9,766.73
<i>Public service enterprises</i>	—	—	10,733.83	38,711.83
Electric light	—	—	—	—
Water	—	—	10,733.83	38,711.83
All other	—	—	—	—
<i>Cemeteries</i>	3,145.94	4,935.54	—	60.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	625.00	2,200.42	6,823.10	2,464.47
<i>Loans, general purposes</i>	625.00	2,200.42	51.85	1,984.47
<i>Loans, public service enterprises</i>	—	—	6,771.25	480.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	1,805.18	40,520.66	3,807.51	15,725.20
<i>Departmental</i>	1,805.18	40,520.66	3,807.51	5,942.04
General government	—	—	—	297.51
Protection of persons and property	1,123.96	—	—	—
Health and sanitation	—	—	—	3,160.04
Highways	—	40,520.66	3,699.01	1,140.69
Charities	—	—	—	—
Schools	681.22	—	108.50	—
Libraries	—	—	—	—
Recreation	—	—	—	1,343.80
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	9,783.16
Electric light	—	—	—	—
Water	—	—	—	9,783.16
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	215,000.00	19,000.00	70,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	11,000.00	15,000.00	19,000.00	20,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	4,000.00	200,000.00	—	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	49.30	586.60	51,095.87	25,006.60
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	49.30	586.60	51,095.87	25,006.60
Refunds	1,348.12	2,594.44	826.12	355.38
Agency, trust, and investment	52,304.73	180,517.48	94,471.82	134,717.68
<i>Taxes and licenses for State</i>	8,510.00	27,948.00	7,072.00	9,792.00
<i>Taxes for county</i>	10,590.83	96,365.58	13,182.23	18,252.32
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	30,488.08	53,257.68	72,926.99	103,766.12
<i>All other</i>	2,715.82	2,946.22	1,290.60	2,907.24
RECAPITULATION.				
Maintenance and interest	\$438,238.69	\$760,878.41	\$321,978.90	\$501,582.89
Permanent debt (except from sinking funds)	11,000.00	15,000.00	19,000.00	20,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,805.18	40,520.66	3,807.51	15,725.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	200,000.00	—	50,000.00
Transfers (except to sinking funds) and refunds	1,397.42	3,181.04	51,921.99	25,361.98
Agency, trust, and investment	52,304.73	180,517.48	94,471.82	134,717.68
Total payments	\$508,746.02	\$1,200,097.59	\$491,180.22	\$747,387.75
Balance on hand, including funds	143,337.23	218,223.41	113,461.67	130,778.09
GRAND TOTAL	\$652,083.25	\$1,418,321.00	\$604,641.89	\$878,165.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 8,504	Randolph POPULATION 8,463	Agawam POPULATION 8,420	Walpole POPULATION 8,409
REVENUE.	\$529,772.85	\$492,845.91	\$470,767.29	\$689,411.93
General	424,862.39	397,734.86	402,395.21	572,768.47
<i>Taxes</i>	557,839.90	544,222.97	551,693.84	523,012.16
Property, poll, and income	328,278.18	330,106.59	329,431.94	365,400.30
Corporation, bank, etc.	29,061.72	14,116.38	22,261.90	157,611.86
<i>Licenses and permits</i>	4,917.50	3,338.00	8,009.00	8,679.50
<i>Fines and forfeits</i>	23.00	211.86	1,213.00	543.00
<i>Grants and gifts</i>	62,296.99	49,962.03	30,329.20	40,378.81
For expenses	62,296.99	49,962.03	30,329.20	40,378.81
For outlays	—	—	—	—
<i>All other</i>	285.00	—	11,150.17	150.00
Commercial	104,910.46	95,111.05	68,372.08	116,643.46
<i>Special assessments</i>	—	—	2,010.00	3,525.25
To meet expenses	—	—	—	3,525.25
To meet outlays	—	—	2,010.00	—
<i>Privileges</i>	4,933.22	6,659.12	8,957.68	11,072.80
<i>Departmental</i>	61,517.46	54,279.86	21,301.41	56,886.96
General government	987.60	248.95	474.55	3,433.31
Protection of persons and property	218.39	74.67	63.47	1,342.87
Health and sanitation	2,053.26	2,206.58	723.38	2,752.02
Highways	1,067.24	1,374.31	2,331.90	535.92
Charities	52,059.48	45,301.85	15,045.41	20,215.52
Veterans' services	755.00	1,375.70	863.97	343.75
Schools	4,126.49	3,519.80	1,491.21	7,194.56
Libraries	—	—	96.32	528.01
Recreation	—	—	—	—
Unclassified	50.00	178.00	211.20	541.00
<i>Public service enterprises</i>	32,640.64	30,797.84	34,220.33	58,379.84
Electric light	—	—	—	—
Water	32,640.64	30,797.84	34,220.33	58,379.84
All other	—	—	—	—
<i>Cemeteries</i>	2,905.00	—	—	—
<i>Interest</i>	3,114.14	3,374.23	1,882.66	6,778.61
On sinking funds	—	—	—	—
On trust and investment funds	681.93	320.02	931.11	4,993.39
All other	2,432.21	3,054.21	951.55	1,785.22
NON-REVENUE.	\$192,202.22	\$127,340.91	\$109,411.83	\$111,838.28
Offsets to outlays	11,953.70	5,841.25	525.34	300.00
<i>Departmental</i>	11,953.70	5,841.25	525.34	300.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	75,000.00	76,800.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	75,000.00	76,800.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	50,196.81	40.48	51,269.24	3,804.22
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	50,196.81	40.48	51,269.24	3,804.22
Refunds	532.09	1,473.67	1,388.77	282.14
Agency, trust, and investment	54,519.62	43,185.51	56,228.48	107,451.92
<i>Taxes and licenses for State</i>	9,880.00	7,752.00	10,404.00	18,904.00
<i>Taxes for county</i>	12,285.36	8,283.90	14,064.40	20,201.09
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	31,279.66	25,380.81	29,742.48	66,515.63
<i>All other</i>	1,074.60	1,768.80	2,017.60	1,831.20
RECAPITULATION.				
Revenue and offsets to outlays	\$541,726.55	\$498,687.16	\$471,292.63	\$689,711.93
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	76,800.00	—	—
Transfers and refunds	50,728.90	1,514.15	52,658.01	4,086.36
Agency, trust, and investment	54,519.62	43,185.51	56,228.48	107,451.92
Total receipts	\$721,975.07	\$620,186.82	\$580,179.12	\$801,256.21
Balance on hand, including funds	146,077.33	122,784.99	204,488.82	333,176.38
GRAND TOTAL	\$868,052.40	\$742,971.81	\$784,667.94	\$1,134,426.59

Graded According to Population of 1945 — Continued.

PAYMENTS.	Billerica POPULATION 8,504	Randolph POPULATION 8,463	Agawam POPULATION 8,420	Walpole POPULATION 8,409
Maintenance	\$478,536.33	\$447,799.25	\$375,641.02	\$603,525.47
<i>Departmental</i>	451,813.06	426,419.40	348,007.55	567,690.56
General government	31,000.40	25,102.34	28,889.80	40,099.96
Protection of persons and property	44,128.39	46,317.51	34,585.05	57,067.30
Health and sanitation	11,668.52	22,370.12	13,926.99	28,630.07
Highways	69,281.96	43,507.01	39,287.47	86,511.02
Charities	125,569.64	106,320.05	43,587.32	61,009.56
Veterans' services	3,490.37	3,979.97	4,077.90	1,049.95
Schools	155,957.75	166,320.36	176,134.03	240,035.77
Libraries	2,412.39	1,499.66	2,969.52	14,689.53
Recreation	1,662.23	457.47	255.72	15,163.41
Pensions	3,125.00	—	1,200.00	—
Unclassified	3,516.41	10,544.91	3,093.75	23,383.99
<i>Public service enterprises</i>	21,427.81	21,331.25	27,598.30	35,681.86
Electric light	—	—	—	—
Water	21,427.81	21,331.25	27,598.30	35,681.86
All other	—	—	—	—
<i>Cemeteries</i>	5,295.46	—	—	125.00
<i>Administration of trust funds</i>	—	48.60	35.17	23.05
Interest	632.71	2,426.87	1,545.00	5,221.56
<i>Loans, general purposes</i>	132.71	2,386.87	1,545.00	4,434.06
<i>Loans, public service enterprises</i>	500.00	40.00	—	787.50
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	21,828.26	23,263.11	31,040.10	17,693.20
<i>Departmental</i>	17,629.52	16,486.92	19,013.09	15,230.05
General government	511.50	618.37	87.92	—
Protection of persons and property	—	—	—	5,890.97
Health and sanitation	—	—	7,469.35	1,585.45
Highways	15,473.57	3,849.33	8,476.26	4,332.11
Charities	161.70	—	—	—
Schools	1,482.75	11,959.22	2,709.74	3,421.52
Libraries	—	—	269.82	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	3,849.24	6,836.19	12,027.01	2,463.15
Electric light	—	—	—	—
Water	3,849.24	6,836.19	12,027.01	2,463.15
All other	—	—	—	—
<i>Cemeteries</i>	349.50	—	—	—
Municipal indebtedness	82,000.00	70,000.00	22,000.00	16,192.98
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	18,000.00	22,000.00	16,192.98
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	80,000.00	52,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	50,196.81	40.48	51,269.24	3,804.22
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	50,196.81	40.48	51,269.24	3,804.22
Refunds	532.09	1,473.67	1,388.77	282.14
Agency, trust, and investment	104,387.51	45,373.12	107,399.81	96,603.98
<i>Taxes and licenses for State</i>	9,880.00	7,752.00	10,404.00	13,904.00
<i>Taxes for county</i>	12,285.36	8,283.90	14,064.40	20,201.09
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	81,147.55	27,485.02	80,915.61	55,669.49
<i>All other</i>	1,074.60	1,852.20	2,015.80	1,839.40

RECAPITULATION.

Maintenance and interest	\$479,169.04	\$450,226.12	\$377,186.02	\$608,747.03
Permanent debt (except from sinking funds)	2,000.00	18,000.00	22,000.00	16,192.98
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,828.26	23,263.11	31,040.10	17,693.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	52,000.00	—	—
Transfers (except to sinking funds) and refunds	50,728.90	1,514.15	52,658.01	4,086.36
Agency, trust, and investment	104,387.51	45,373.12	107,399.81	96,603.98
Total payments	\$738,113.71	\$590,376.50	\$590,283.94	\$743,323.55
Balance on hand, including funds	129,938.69	152,595.81	194,884.00	391,103.04
GRAND TOTAL	\$868,052.40	\$742,971.81	\$784,667.94	\$1,134,426.59

TABLE I.—*Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 8,382	Whitman POPULATION 8,290	Hudson POPULATION 8,126	Ludlow POPULATION 8,065
REVENUE.	\$762,737.83	\$508,832.55	\$790,615.94	\$457,369.12
General	448,298.22	388,798.34	400,147.57	427,377.81
<i>Taxes</i>	<i>408,429.39</i>	<i>320,939.21</i>	<i>331,687.74</i>	<i>338,740.41</i>
Property, poll, and income	381,996.31	292,951.44	288,523.26	316,030.28
Corporation, bank, etc.	26,433.08	27,987.77	43,164.48	72,110.13
<i>Licenses and permits</i>	<i>3,866.25</i>	<i>3,975.70</i>	<i>10,444.00</i>	<i>7,321.60</i>
<i>Fines and forfeits</i>	<i>498.60</i>	<i>226.60</i>	<i>308.48</i>	<i>588.00</i>
<i>Grants and gifts</i>	<i>35,503.98</i>	<i>63,462.57</i>	<i>57,707.35</i>	<i>30,161.90</i>
For expenses	35,503.98	63,462.57	57,707.35	30,161.90
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>194.86</i>	<i>—</i>	<i>566.00</i>
Commercial	314,439.61	120,034.21	390,468.37	29,991.31
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>927.44</i>	<i>—</i>
To meet expenses	—	—	927.44	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,943.94</i>	<i>6,495.05</i>	<i>5,938.89</i>	<i>6,308.92</i>
<i>Departmental</i>	<i>56,146.52</i>	<i>78,124.26</i>	<i>70,248.14</i>	<i>21,474.94</i>
General government	5,289.36	794.25	868.00	125.70
Protection of persons and property	1,409.78	143.81	524.49	644.36
Health and sanitation	7,437.59	1,260.41	16,262.57	422.75
Highways	2,414.51	969.84	—	3,031.86
Charities	26,189.10	58,109.24	43,692.79	14,883.49
Veterans' services	301.70	907.55	1,712.20	731.00
Schools	12,662.42	14,675.67	6,543.87	1,123.30
Libraries	—	383.05	368.05	247.48
Recreation	—	—	—	102.00
Unclassified	442.06	880.44	276.17	163.00
<i>Public service enterprises</i>	<i>236,735.57</i>	<i>33,583.76</i>	<i>308,774.72</i>	<i>—</i>
Electric light	172,613.84	—	274,616.22	—
Water	64,121.73	33,583.76	34,158.50	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,226.68</i>	<i>—</i>	<i>2,612.75</i>	<i>1,351.80</i>
<i>Interest</i>	<i>7,386.90</i>	<i>1,831.14</i>	<i>2,066.43</i>	<i>860.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,637.65	1,074.61	650.55	74.83
All other	749.25	756.53	1,415.88	785.82
NON-REVENUE.	\$122,048.24	\$131,441.19	\$102,363.02	\$145,844.73
Offsets to outlays	6,855.14	685.00	1,023.62	—
<i>Departmental</i>	<i>6,749.25</i>	<i>685.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>105.89</i>	<i>—</i>	<i>1,023.62</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	1,800.00	49,015.58	2,700.00	75,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>49,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,800.00</i>	<i>—</i>	<i>2,700.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>15.58</i>	<i>—</i>	<i>—</i>
Transfers	6,741.94	51,467.99	27,458.12	19,980.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,741.94</i>	<i>51,467.99</i>	<i>27,458.12</i>	<i>19,980.00</i>
Refunds	1,111.05	64.75	1,346.92	704.09
Agency, trust, and investment	105,540.11	30,207.87	69,834.36	50,160.64
<i>Taxes and licenses for State</i>	<i>13,396.00</i>	<i>9,044.00</i>	<i>7,888.00</i>	<i>9,074.00</i>
<i>Taxes for county</i>	<i>16,691.14</i>	<i>16,858.05</i>	<i>9,828.29</i>	<i>12,225.92</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>73,846.77</i>	<i>3,275.22</i>	<i>50,828.77</i>	<i>27,376.12</i>
<i>All other</i>	<i>1,606.20</i>	<i>1,030.60</i>	<i>1,289.80</i>	<i>1,484.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$769,592.97	\$509,517.55	\$791,639.56	\$457,369.12
Premiums	—	15.58	—	—
Municipal indebtedness	1,800.00	49,000.00	2,700.00	75,000.00
Transfers and refunds	7,852.99	51,532.74	28,805.04	20,684.09
Agency, trust, and investment	105,540.11	30,207.87	69,834.36	50,160.64
Total receipts	\$884,786.07	\$640,273.74	\$892,978.96	\$603,213.85
<i>Balance on hand, including funds</i>	<i>325,933.17</i>	<i>181,068.47</i>	<i>238,116.95</i>	<i>91,382.45</i>
GRAND TOTAL	\$1,210,719.24	\$821,342.21	\$1,131,095.91	\$694,596.30

Graded According to Population of 1945 — Continued.

PAYMENTS.	Concord POPULATION 8,382	Whitman POPULATION 8,290	Hudson POPULATION 8,126	Ludlow POPULATION 8,065
Maintenance	\$653,744.47	\$494,628.26	\$672,643.04	\$384,754.34
<i>Departmental</i>	<i>477,279.90</i>	<i>465,686.53</i>	<i>440,901.50</i>	<i>382,773.83</i>
General government	32,828.53	29,755.85	33,220.27	23,789.18
Protection of persons and property	75,440.27	39,439.45	61,358.76	45,246.57
Health and sanitation	29,030.35	18,972.96	23,669.45	35,289.46
Highways	44,646.65	79,680.83	52,324.07	57,278.68
Charities	67,661.13	130,792.25	104,275.35	52,105.24
Veterans' services	761.20	5,992.09	8,383.31	6,843.45
Schools	182,008.33	148,938.22	126,162.03	151,525.33
Libraries	15,762.66	2,202.42	5,843.41	5,093.43
Recreation	5,970.75	4,056.56	4,510.00	2,115.25
Pensions	14,511.79	—	13,671.78	—
Unclassified	8,658.24	5,855.90	7,483.07	3,486.74
<i>Public service enterprises</i>	<i>164,731.88</i>	<i>28,941.73</i>	<i>226,946.34</i>	<i>—</i>
Electric light	141,474.33	—	207,423.72	—
Water	23,257.55	28,941.73	19,522.62	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,454.23</i>	<i>—</i>	<i>4,595.20</i>	<i>1,981.01</i>
<i>Administration of trust funds</i>	<i>2,278.46</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
Interest	5,579.58	853.75	2,865.65	2,946.87
<i>Loans, general purposes</i>	<i>3,617.08</i>	<i>853.75</i>	<i>298.15</i>	<i>2,946.87</i>
<i>Loans, public service enterprises</i>	<i>1,962.50</i>	<i>—</i>	<i>2,567.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,659.31	26,090.80	76,127.58	4,578.92
<i>Departmental</i>	<i>7,972.08</i>	<i>—</i>	<i>24,349.60</i>	<i>4,578.92</i>
General government	357.06	—	—	—
Protection of persons and property	3,142.32	—	23,387.21	1,388.59
Health and sanitation	222.75	—	462.39	—
Highways	3,999.95	—	—	—
Charities	—	—	—	—
Schools	—	—	500.00	1,546.62
Libraries	—	—	—	—
Recreation	250.00	—	—	1,643.71
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,687.23</i>	<i>26,090.80</i>	<i>50,520.11</i>	<i>—</i>
Electric light	14,311.41	—	42,359.04	—
Water	7,375.82	26,090.80	8,161.07	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,257.87</i>	<i>—</i>
Municipal indebtedness	25,500.00	9,000.00	42,133.33	94,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,700.00</i>	<i>9,000.00</i>	<i>40,133.33</i>	<i>19,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,800.00</i>	<i>—</i>	<i>2,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,741.94	51,467.99	27,458.12	19,980.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,741.94</i>	<i>51,467.99</i>	<i>27,458.12</i>	<i>19,980.00</i>
Refunds	1,111.05	64.75	1,346.92	704.09
Agency, trust, and investment	103,892.94	80,612.56	91,161.47	70,215.47
<i>Taxes and licenses for State</i>	<i>13,396.00</i>	<i>9,044.00</i>	<i>7,888.00</i>	<i>9,074.00</i>
<i>Taxes for county</i>	<i>16,691.14</i>	<i>16,858.05</i>	<i>9,828.29</i>	<i>12,225.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>77,214.00</i>	<i>53,679.91</i>	<i>2,155.83</i>	<i>47,430.95</i>
<i>All other</i>	<i>1,591.80</i>	<i>1,030.60</i>	<i>1,289.30</i>	<i>1,484.60</i>

RECAPITULATION.

Maintenance and interest	\$659,324.05	\$495,482.01	\$675,508.69	\$387,701.21
Permanent debt (except from sinking funds)	23,700.00	9,000.00	40,133.33	19,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,659.31	26,090.80	76,127.58	4,578.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,800.00	—	2,000.00	75,000.00
Transfers (except to sinking funds) and refunds	7,852.99	51,532.74	28,805.04	20,684.09
Agency, trust, and investment	108,892.94	80,612.56	91,161.47	70,215.47
Total payments	\$831,229.29	\$662,718.11	\$913,736.11	\$577,179.69
<i>Balance on hand, including funds</i>	<i>379,489.95</i>	<i>158,624.10</i>	<i>217,359.80</i>	<i>117,416.61</i>
GRAND TOTAL	\$1,210,719.24	\$821,342.21	\$1,131,095.91	\$694,596.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Grafton POPULATION 7,969	North Andover POPULATION 7,936	Auburn POPULATION 7,865	Falmouth POPULATION 7,751
REVENUE.	\$355,958.63	\$505,960.73	\$344,182.15	\$843,920.53
General	305,035.72	417,941.05	305,578.70	708,788.10
<i>Taxes</i>	250,730.10	369,708.64	270,197.81	634,991.72
Property, poll, and income	223,377.10	321,636.21	250,531.46	595,862.42
Corporation, bank, etc.	27,353.00	48,072.43	19,666.35	41,129.30
<i>Licenses and permits</i>	4,621.60	3,550.50	2,312.12	13,961.00
<i>Fines and forfeits</i>	375.05	28.00	30.00	40.00
<i>Grants and gifts</i>	49,309.07	43,863.91	33,038.77	59,795.38
For expenses	49,309.07	43,863.91	33,038.77	59,795.38
For outlays	—	—	—	—
<i>All other</i>	—	790.00	—	—
Commercial	50,922.91	88,019.68	38,603.45	135,132.43
<i>Special assessments</i>	—	644.77	—	—
To meet expenses	—	644.77	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	5,023.23	7,013.41	7,208.97	10,196.75
<i>Departmental</i>	40,243.35	46,774.23	28,758.66	43,657.89
General government	1,236.65	268.65	439.75	606.85
Protection of persons and property	100.37	385.08	553.06	824.36
Health and sanitation	1,033.57	1,880.56	814.14	478.64
Highways	2,018.06	1,491.75	1,353.50	63.50
Charities	34,271.05	40,479.87	23,455.01	36,538.82
Veterans' services	1,034.80	684.50	685.20	40.00
Schools	156.15	1,052.30	679.13	3,752.77
Libraries	184.70	412.31	268.08	322.23
Recreation	—	—	—	256.24
Unclassified	208.00	119.21	510.79	774.48
<i>Public service enterprises</i>	—	32,668.77	—	76,050.57
Electric light	—	—	—	—
Water	—	32,668.77	—	76,050.57
All other	—	—	—	—
<i>Cemeteries</i>	2,540.16	—	1,941.84	2,276.98
<i>Interest</i>	3,116.17	918.50	693.98	2,950.24
On sinking funds	—	—	—	—
On trust and investment funds	2,702.73	402.47	225.11	942.24
All other	413.44	516.03	468.87	2,008.00
NON-REVENUE.	\$180,670.96	\$411,083.60	\$61,204.00	\$352,529.11
Offsets to outlays	6,869.30	1,227.83	594.18	63,504.41
<i>Departmental</i>	6,869.30	577.83	594.18	63,504.41
<i>Public service enterprises</i>	—	650.00	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	125,000.00	250,500.00	—	108,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	125,000.00	250,500.00	—	108,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	3,689.53	50,110.00	15,659.70	3,098.35
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,689.53	50,110.00	15,659.70	3,098.35
Refunds	1,359.24	1,188.46	1,725.75	7,885.86
Agency, trust, and investment	43,752.89	108,057.31	43,224.37	170,040.49
<i>Taxes and licenses for State</i>	5,100.00	9,243.00	7,752.00	23,800.00
<i>Taxes for county</i>	8,806.08	15,077.00	13,385.25	82,063.18
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	28,522.81	82,751.71	20,595.92	63,051.51
<i>All other</i>	1,324.00	980.60	1,491.20	1,125.80
RECAPITULATION.				
Revenue and offsets to outlays	\$362,827.93	\$507,188.56	\$344,776.33	\$907,424.94
Premiums	—	—	—	—
Municipal indebtedness	125,000.00	250,500.00	—	108,000.00
Transfers and refunds	5,048.77	51,298.46	17,385.45	10,984.21
Agency, trust, and investment	43,752.89	108,057.31	43,224.37	170,040.49
Total receipts	\$536,629.59	\$917,044.33	\$405,386.15	\$1,196,449.64
Balance on hand, including funds	111,724.01	83,996.77	112,409.88	302,771.95
GRAND TOTAL	\$648,353.60	\$1,001,041.10	\$517,796.03	\$1,499,221.59

Graded According to Population of 1945 — Continued.

PAYMENTS.	Grafton POPULATION 7,969	North Andover POPULATION 7,936	Auburn POPULATION 7,865	Falmouth POPULATION 7,751
Maintenance	\$323,866.50	\$481,244.37	\$308,025.05	\$705,878.58
<i>Departmental</i>	<i>319,194.86</i>	<i>450,577.31</i>	<i>304,328.64</i>	<i>643,512.29</i>
General government	17,953.99	26,458.61	16,669.62	34,675.77
Protection of persons and property	17,052.65	53,755.75	12,723.57	113,246.11
Health and sanitation	11,594.93	21,047.32	12,012.96	41,066.99
Highways	50,735.21	75,575.85	46,817.57	92,374.96
Charities	81,392.83	92,913.76	53,545.28	103,204.90
Veterans' services	4,604.53	2,994.87	9,849.48	3,942.55
Schools	121,985.14	147,259.51	133,904.84	206,113.66
Libraries	9,065.56	9,097.71	5,322.39	7,383.24
Recreation	839.06	5,973.18	1,734.90	11,535.65
Pensions	—	7,606.00	—	11,727.77
Unclassified	3,950.96	7,894.75	6,748.03	18,240.69
<i>Public service enterprises</i>	<i>—</i>	<i>30,667.06</i>	<i>—</i>	<i>59,662.72</i>
Electric light	—	—	—	—
Water	—	30,667.06	—	59,662.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,611.01</i>	<i>—</i>	<i>3,696.41</i>	<i>2,703.57</i>
<i>Administration of trust funds</i>	<i>60.63</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	618.90	1,258.31	3,342.72	898.10
<i>Loans, general purposes</i>	<i>618.90</i>	<i>1,258.31</i>	<i>3,342.72</i>	<i>898.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,591.67	18,288.53	16,632.40	173,854.91
<i>Departmental</i>	<i>3,002.87</i>	<i>16,580.60</i>	<i>16,418.85</i>	<i>109,352.12</i>
General government	—	—	—	2,497.41
Protection of persons and property	—	10,065.55	275.00	3,967.17
Health and sanitation	—	2,051.46	—	—
Highways	3,002.87	4,340.76	2,749.98	95,368.06
Charities	—	—	—	—
Schools	—	62.83	13,393.87	530.42
Libraries	—	—	—	—
Recreation	—	—	—	6,889.06
Unclassified	—	—	—	100.00
<i>Public service enterprises</i>	<i>—</i>	<i>1,767.93</i>	<i>—</i>	<i>64,502.79</i>
Electric light	—	—	—	—
Water	—	1,767.93	—	64,502.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>588.80</i>	<i>—</i>	<i>213.55</i>	<i>—</i>
Municipal indebtedness	203,000.00	202,500.00	12,500.00	116,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>12,500.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>200,500.00</i>	<i>—</i>	<i>108,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,689.53	50,110.00	15,659.70	3,098.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,689.53</i>	<i>50,110.00</i>	<i>15,659.70</i>	<i>3,098.35</i>
Refunds	1,359.24	1,188.46	1,725.75	7,885.86
Agency, trust, and investment	44,526.59	157,382.19	57,060.37	167,696.68
<i>Taxes and licenses for State</i>	<i>5,100.00</i>	<i>9,243.00</i>	<i>7,752.00</i>	<i>23,800.00</i>
<i>Taxes for county</i>	<i>8,806.08</i>	<i>15,077.00</i>	<i>13,385.25</i>	<i>82,063.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,301.91</i>	<i>132,058.59</i>	<i>34,431.92</i>	<i>60,707.70</i>
<i>All other</i>	<i>1,318.60</i>	<i>998.60</i>	<i>1,491.20</i>	<i>1,125.80</i>

RECAPITULATION.

Maintenance and interest	\$324,485.40	\$482,502.68	\$311,367.77	\$706,776.68
Permanent debt (except from sinking funds)	3,000.00	2,000.00	12,500.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,591.67	18,288.53	16,632.40	173,854.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	200,500.00	—	108,000.00
Transfers (except to sinking funds) and refunds	5,048.77	51,298.46	17,385.45	10,984.21
Agency, trust, and investment	44,526.59	157,382.19	57,060.37	167,696.68
Total payments	\$580,652.43	\$911,971.86	\$414,945.99	\$1,175,312.48
<i>Balance on hand, including funds</i>	<i>67,701.17</i>	<i>89,069.24</i>	<i>102,850.04</i>	<i>323,909.11</i>
GRAND TOTAL	\$648,353.60	\$1,001,041.10	\$517,796.03	\$1,499,221.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millbury POPULATION 7,666	Montague POPULATION 7,602	Ware POPULATION 7,578	Franklin POPULATION 7,531
REVENUE.	\$404,282.22	\$536,445.44	\$382,494.75	\$481,603.87
General	352,923.03	438,396.25	303,207.65	381,868.18
<i>Taxes</i>	306,757.33	374,914.73	251,431.72	318,349.75
Property, poll, and income	259,286.89	317,088.28	207,486.64	277,486.25
Corporation, bank, etc.	47,470.44	57,826.45	43,935.08	40,863.50
<i>Licenses and permits</i>	3,630.02	7,218.50	7,375.50	10,918.44
<i>Fines and forfeits</i>	79.50	495.00	1,039.00	82.90
<i>Grants and gifts</i>	42,456.18	55,768.02	42,456.46	52,847.09
For expenses	42,456.18	55,768.02	42,456.46	51,079.65
For outlays	—	—	—	1,267.44
<i>All other</i>	—	—	804.97	170.00
Commercial	51,359.19	98,049.19	79,287.10	99,735.69
<i>Special assessments</i>	—	80.75	—	—
To meet expenses	—	—	—	—
To meet outlays	—	80.75	—	—
<i>Privileges</i>	5,537.07	6,189.14	4,262.88	7,685.38
<i>Departmental</i>	42,625.36	58,390.09	38,658.42	66,022.60
General government	328.86	9.37	2,114.95	38.96
Protection of persons and property	123.88	991.01	145.09	348.96
Health and sanitation	1,508.36	453.30	348.57	763.83
Highways	1,164.92	147.90	3,275.86	3,513.84
Charities	36,368.95	43,706.83	31,938.70	47,559.61
Veterans' services	1,881.00	1,269.50	775.25	447.25
Schools	1,164.68	11,319.56	60.00	3,347.32
Libraries	21.39	392.62	—	—
Recreation	—	—	—	—
Unclassified	63.32	100.00	—	2.83
<i>Public service enterprises</i>	—	33,118.72	32,762.50	34,968.61
Electric light	—	—	—	—
Water	—	—	32,722.50	34,968.61
All other	—	33,118.72	40.00	—
<i>Cemeteries</i>	2,558.50	—	2,929.98	—
<i>Interest</i>	638.26	270.49	673.32	1,059.10
On sinking funds	—	—	—	—
On trust and investment funds	161.43	49.46	446.00	10.00
All other	476.83	221.03	227.32	1,049.10
NON-REVENUE.	\$122,226.64	\$300,145.08	\$56,165.98	\$91,107.27
Offsets to outlays	300.00	665.48	1,531.67	1,400.00
<i>Departmental</i>	300.00	665.48	—	1,400.00
<i>Public service enterprises</i>	—	—	1,531.67	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	200,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	200,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	27,017.54	8,064.35	3,591.10	50,055.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	27,017.54	8,064.35	3,591.10	50,055.00
Refunds	718.72	1,347.54	327.40	1,104.52
Agency, trust, and investment	44,190.38	90,067.71	50,715.81	38,547.75
<i>Taxes and licenses for State</i>	7,004.00	11,152.00	7,344.00	9,923.00
<i>Taxes for county</i>	12,093.69	25,256.93	17,608.69	10,609.20
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	23,868.89	50,527.08	24,702.62	16,657.75
<i>All other</i>	1,223.80	3,131.70	1,060.60	1,352.80
RECAPITULATION.				
Revenue and offsets to outlays	\$404,582.22	\$537,110.92	\$384,026.42	\$483,003.87
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	200,000.00	—	—
Transfers and refunds	27,736.26	9,411.89	3,918.50	51,159.52
Agency, trust, and investment	44,190.38	90,067.71	50,715.81	38,547.75
Total receipts	\$526,508.86	\$836,590.52	\$438,660.73	\$572,711.14
Balance on hand, including funds	119,170.87	135,690.13	187,656.97	210,477.74
GRAND TOTAL	\$645,679.73	\$972,280.65	\$626,317.70	\$783,188.88

Graded According to Population of 1945 — Continued.

PAYMENTS.	Millbury POPULATION 7,666	Montague POPULATION 7,602	Ware POPULATION 7,578	Franklin POPULATION 7,531
Maintenance	\$379,488.13	\$491,410.90	\$346,649.19	\$425,425.90
<i>Departmental</i>	<i>375,389.38</i>	<i>464,032.73</i>	<i>312,849.22</i>	<i>404,395.49</i>
General government	22,615.05	22,008.29	26,466.28	18,662.73
Protection of persons and property	26,435.14	24,088.69	22,925.44	33,084.14
Health and sanitation	13,621.32	21,506.88	10,653.27	20,067.35
Highways	67,125.07	55,981.80	50,573.81	53,114.15
Charities	93,194.46	116,638.74	82,478.60	118,110.85
Veterans' services	9,104.65	11,906.63	9,459.06	7,433.60
Schools	132,151.69	186,082.31	94,623.61	140,327.90
Libraries	4,227.51	8,130.89	4,255.98	4,583.82
Recreation	1,546.00	4,464.07	2,768.11	2,788.13
Pensions	—	4,714.19	200.10	—
Unclassified	5,368.49	8,310.24	8,444.96	6,222.82
<i>Public service enterprises</i>	<i>—</i>	<i>27,090.71</i>	<i>24,429.73</i>	<i>20,670.41</i>
Electric light	—	—	—	—
Water	—	—	24,329.73	20,670.41
All other	—	27,090.71	100.00	—
<i>Cemeteries</i>	<i>4,098.75</i>	<i>—</i>	<i>9,370.24</i>	<i>360.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>287.46</i>	<i>—</i>	<i>—</i>
Interest	873.85	2,202.50	1,018.75	594.43
<i>Loans, general purposes</i>	<i>873.85</i>	<i>2,202.50</i>	<i>716.25</i>	<i>278.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>302.50</i>	<i>315.68</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,633.46	25,839.63	18,173.98	15,242.44
<i>Departmental</i>	<i>7,633.46</i>	<i>25,839.63</i>	<i>18,173.98</i>	<i>6,058.00</i>
General government	300.00	8,400.00	—	—
Protection of persons and property	5,000.00	—	—	279.93
Health and sanitation	—	—	—	—
Highways	1,679.46	14,644.97	9,244.53	1,300.27
Charities	—	—	—	—
Schools	654.00	890.66	3.34	3,241.33
Libraries	—	—	—	—
Recreation	—	1,904.00	3,926.11	1,236.47
Unclassified	—	—	5,000.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,184.44</i>
Electric light	—	—	—	—
Water	—	—	—	9,184.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	57,384.82	215,000.00	12,500.00	9,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,384.82</i>	<i>14,000.00</i>	<i>12,500.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>201,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	27,017.54	8,064.35	3,591.10	50,055.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>27,017.54</i>	<i>8,064.35</i>	<i>3,591.10</i>	<i>50,055.00</i>
Refunds	718.72	1,347.54	327.40	1,104.52
Agency, trust, and investment	68,350.94	85,732.55	46,978.92	81,582.46
<i>Taxes and licenses for State</i>	<i>7,004.00</i>	<i>11,152.00</i>	<i>7,344.00</i>	<i>9,988.00</i>
<i>Taxes for county</i>	<i>12,093.69</i>	<i>25,256.93</i>	<i>17,608.69</i>	<i>10,609.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48,034.25</i>	<i>46,191.92</i>	<i>20,973.83</i>	<i>59,704.46</i>
<i>All other</i>	<i>1,219.00</i>	<i>3,131.70</i>	<i>1,052.40</i>	<i>1,340.80</i>

RECAPITULATION.

Maintenance and interest	\$380,361.98	\$493,613.40	\$347,667.94	\$426,020.33
Permanent debt (except from sinking funds)	7,384.82	14,000.00	12,500.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,633.46	25,839.63	18,173.98	15,242.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	201,000.00	—	—
Transfers (except to sinking funds) and refunds	27,736.26	9,411.89	3,918.50	51,159.52
Agency, trust, and investment	68,350.94	85,732.55	46,978.92	81,582.46
Total payments	\$541,467.46	\$829,597.47	\$429,239.34	\$583,504.75
<i>Balance on hand, including funds</i>	<i>104,212.27</i>	<i>142,683.18</i>	<i>197,078.36</i>	<i>199,684.13</i>
GRAND TOTAL	\$645,679.73	\$972,280.65	\$626,317.70	\$783,188.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wareham POPULATION 7,439	Dracut POPULATION 7,434	South Hadley POPULATION 7,352	Amherst POPULATION 7,089
REVENUE.	\$548,869.06	\$367,082.05	\$504,005.04	\$524,315.25
General	456,585.89	305,392.00	313,530.20	367,307.78
<i>Taxes</i>	376,376.66	236,394.75	267,482.49	313,709.35
Property, poll, and income	347,861.42	213,373.44	231,970.83	292,954.59
Corporation, bank, etc.	28,515.24	23,021.31	35,511.66	20,754.76
<i>Licenses and permits</i>	15,438.50	4,872.50	4,694.50	7,582.00
<i>Fines and forfeits</i>	423.50	62.68	253.25	298.40
<i>Grants and gifts</i>	62,981.06	64,062.07	39,244.96	45,718.03
For expenses	62,981.06	64,062.07	39,244.96	44,718.03
For outlays	—	—	—	1,000.00
<i>All other</i>	1,366.17	—	1,855.00	—
Commercial	92,283.17	61,690.05	190,474.84	157,007.47
<i>Special assessments</i>	—	—	145.00	10,105.85
To meet expenses	—	—	—	7,210.00
To meet outlays	—	—	145.00	2,895.85
<i>Privileges</i>	9,252.17	5,621.95	5,540.98	7,321.95
<i>Departmental</i>	76,983.51	54,588.85	40,356.37	79,570.51
General government	909.63	367.67	604.05	1,969.68
Protection of persons and property	480.44	213.33	145.93	164.84
Health and sanitation	1,049.47	578.14	1,407.43	2,938.80
Highways	3,941.72	6,202.76	1,294.58	3,998.33
Charities	55,673.29	44,940.45	29,310.16	34,371.94
Veterans' services	815.00	882.00	505.00	50.00
Schools	11,381.20	1,404.50	6,737.61	35,155.92
Libraries	—	—	45.59	911.00
Recreation	2,409.55	—	—	10.00
Unclassified	323.21	—	306.02	—
<i>Public service enterprises</i>	—	—	143,589.35	57,278.71
Electric light	—	—	143,589.35	—
Water	—	—	—	57,278.71
All other	—	—	—	—
<i>Cemeteries</i>	3,336.59	114.30	—	1,652.09
<i>Interest</i>	2,710.90	1,364.95	843.14	1,078.36
On sinking funds	—	—	—	—
On trust and investment funds	789.01	264.86	287.19	552.43
All other	1,921.89	1,100.09	555.95	525.93
NON-REVENUE.	\$198,809.09	\$97,897.46	\$102,160.12	\$98,472.61
Offsets to outlays	1,237.07	7,853.57	—	—
<i>Departmental</i>	1,237.07	7,853.57	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	10,000.00	—	3,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	10,000.00	—	3,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	30,802.26	50,330.87	16,018.24	1,146.72
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	30,802.26	50,330.87	16,018.24	1,146.72
Refunds	1,225.41	754.91	152.13	73.93
Agency, trust, and investment	115,544.35	28,958.11	85,989.75	94,251.96
<i>Taxes and licenses for State</i>	15,368.00	5,100.00	9,996.00	11,084.00
<i>Taxes for county</i>	28,646.00	6,354.50	23,967.38	26,576.07
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	29,486.19	16,081.11	50,999.80	55,094.89
<i>All other</i>	42,044.16	1,422.50	1,026.57	1,497.00
RECAPITULATION.				
Revenue and offsets to outlays	\$550,106.13	\$374,935.62	\$504,005.04	\$524,315.25
Premiums	—	—	—	3,000.00
Municipal indebtedness	50,000.00	10,000.00	—	1,220.65
Transfers and refunds	32,027.67	51,085.78	16,170.37	94,251.96
Agency, trust, and investment	115,544.35	28,958.11	85,989.75	—
Total receipts	\$747,678.15	\$464,979.51	\$606,165.16	\$622,787.86
Balance on hand, including funds	125,101.07	199,734.80	171,328.82	200,617.19
GRAND TOTAL	\$872,779.22	\$664,714.31	\$777,493.98	\$823,405.05

Graded According to Population of 1945 — Continued.

PAYMENTS.	Wareham POPULATION 7,439	Dracut POPULATION 7,434	South Hadley POPULATION 7,352	Amherst POPULATION 7,089
Maintenance	\$500,114.31	\$325,678.04	\$442,791.17	\$434,067.22
<i>Departmental</i>	<i>492,244.73</i>	<i>325,069.51</i>	<i>326,517.43</i>	<i>407,323.37</i>
General government	33,110.29	20,118.21	21,430.90	20,910.37
Protection of persons and property	46,989.47	18,711.83	14,359.98	38,068.90
Health and sanitation	46,163.52	7,392.18	17,272.08	24,233.48
Highways	56,198.75	52,568.94	37,395.98	59,983.01
Charities	137,148.53	106,977.57	71,697.14	78,748.40
Veterans' services	6,486.00	1,853.90	10,430.67	1,503.32
Schools	141,486.63	107,619.77	135,739.51	168,655.55
Libraries	2,000.00	3,206.57	4,480.93	4,328.41
Recreation	17,754.32	974.79	3,320.38	2,560.97
Pensions	—	1,800.00	5,964.00	3,000.00
Unclassified	4,907.22	3,845.75	4,425.86	5,330.96
<i>Public service enterprises</i>	<i>70.96</i>	<i>—</i>	<i>116,271.52</i>	<i>23,806.76</i>
Electric light	—	—	116,271.52	—
Water	—	—	—	23,806.76
All other	70.96	—	—	—
<i>Cemeteries</i>	<i>7,798.62</i>	<i>608.53</i>	<i>—</i>	<i>2,937.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>2.22</i>	<i>—</i>
Interest	694.44	401.56	2,430.00	9,615.04
<i>Loans, general purposes</i>	<i>694.44</i>	<i>401.56</i>	<i>2,430.00</i>	<i>2,865.04</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,750.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,313.45	6,754.44	17,530.93	20,851.81
<i>Departmental</i>	<i>19,923.45</i>	<i>6,754.44</i>	<i>10,134.40</i>	<i>15,695.31</i>
General government	750.00	180.00	1,650.00	—
Protection of persons and property	1,660.00	—	—	—
Health and sanitation	—	—	4,537.21	—
Highways	13,006.76	2,845.72	2,152.69	6,435.69
Charities	—	—	—	—
Schools	99.50	2,184.16	1,794.50	9,259.62
Libraries	—	—	—	—
Recreation	4,407.19	1,544.56	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,396.53</i>	<i>5,156.50</i>
Electric light	—	—	7,396.53	—
Water	—	—	—	5,156.50
All other	—	—	—	—
<i>Cemeteries</i>	<i>390.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,000.00	24,000.00	16,000.00	38,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>16,000.00</i>	<i>135,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30,802.26	50,330.87	16,018.24	1,146.72
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>30,802.26</i>	<i>50,330.87</i>	<i>16,018.24</i>	<i>1,146.72</i>
Refunds	1,225.41	754.91	152.13	73.93
Agency, trust, and investment	145,454.10	76,878.37	92,108.31	94,931.01
<i>Taxes and licenses for State</i>	<i>15,368.00</i>	<i>5,100.00</i>	<i>9,996.00</i>	<i>11,084.00</i>
<i>Taxes for county</i>	<i>28,646.00</i>	<i>6,354.50</i>	<i>23,967.38</i>	<i>26,676.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>59,123.07</i>	<i>63,994.17</i>	<i>57,111.16</i>	<i>55,773.94</i>
<i>All other</i>	<i>42,317.03</i>	<i>1,429.70</i>	<i>1,033.77</i>	<i>1,497.00</i>
RECAPITULATION.				
Maintenance and interest	\$500,808.75	\$326,079.60	\$445,221.17	\$443,682.26
Permanent debt (except from sinking funds)	10,000.00	4,000.00	16,000.00	135,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,313.45	6,754.44	17,530.93	20,851.81
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	20,000.00	—	3,000.00
Transfers (except to sinking funds) and refunds	32,027.67	51,085.78	16,170.37	1,220.65
Agency, trust, and investment	145,454.10	76,878.37	92,108.31	94,931.01
Total payments	\$758,603.97	\$484,798.19	\$587,030.78	\$598,685.73
Balance on hand, including funds	114,175.25	179,916.12	190,463.20	224,719.32
GRAND TOTAL	\$872,779.22	\$664,714.31	\$777,493.98	\$823,405.05

¹ Includes \$1,000 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,017	Mansfield POPULATION 6,978	Somerset POPULATION 6,815	Spencer POPULATION 6,765
REVENUE.	\$351,273.55	\$684,000.11	\$490,190.77	\$360,592.51
General	291,069.48	326,218.81	401,525.83	279,731.13
<i>Taxes</i>	<i>258,297.56</i>	<i>284,922.39</i>	<i>360,580.04</i>	<i>211,018.11</i>
Property, poll, and income	191,404.50	241,536.38	333,794.39	195,314.99
Corporation, bank, etc.	66,893.06	43,386.01	26,735.65	15,703.12
<i>Licenses and permits</i>	<i>6,571.00</i>	<i>5,192.00</i>	<i>2,274.50</i>	<i>6,826.50</i>
<i>Fines and forfeits</i>	<i>253.90</i>	<i>244.00</i>	<i>360.70</i>	<i>151.00</i>
<i>Grants and gifts</i>	<i>25,947.02</i>	<i>35,860.42</i>	<i>38,010.29</i>	<i>62,735.52</i>
For expenses	25,947.02	35,860.42	38,010.29	62,735.52
For outlays	—	—	—	—
All other	—	—	350.30	—
Commercial	60,204.07	357,781.30	88,664.94	80,861.38
<i>Special assessments</i>	<i>3,408.92</i>	<i>5,116.38</i>	—	—
To meet expenses	—	3,020.32	—	—
To meet outlays	3,408.92	2,096.06	—	—
<i>Privileges</i>	<i>6,285.50</i>	<i>6,323.49</i>	<i>4,978.98</i>	<i>4,986.33</i>
<i>Departmental</i>	<i>24,930.81</i>	<i>36,324.58</i>	<i>36,727.27</i>	<i>52,781.78</i>
General government	270.50	1,479.33	165.26	347.55
Protection of persons and property	1,088.39	227.93	44.92	107.12
Health and sanitation	1,610.23	1,108.13	239.25	505.71
Highways	2,150.30	3,160.45	—	15,314.58
Charities	18,583.83	28,536.53	26,661.36	34,579.47
Veterans' services	279.00	252.00	120.00	315.00
Schools	357.41	89.08	9,201.87	1,316.35
Libraries	135.15	303.56	193.65	256.00
Recreation	—	—	—	—
Unclassified	456.00	1,167.57	100.96	40.00
<i>Public service enterprises</i>	<i>21,147.63</i>	<i>307,815.59</i>	<i>46,473.87</i>	<i>14,320.13</i>
Electric light	—	264,549.21	—	—
Water	21,147.63	43,266.38	46,473.87	14,320.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,254.25</i>	—	—	<i>271.83</i>
<i>Interest</i>	<i>1,176.96</i>	<i>2,201.26</i>	<i>484.87</i>	<i>8,501.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	7.00	55.03	114.24	6,876.42
All other	1,169.96	2,146.23	370.63	1,624.89
NON-REVENUE.	\$56,243.68	\$170,039.07	\$108,792.95	\$35,197.14
Offsets to outlays	—	289.25	250.00	100.00
<i>Departmental</i>	<i>—</i>	<i>289.25</i>	<i>250.00</i>	<i>100.00</i>
<i>Public service enterprises</i>	<i>—</i>	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	—	—	—	5,000.00
<i>Loans, general purposes</i>	<i>—</i>	—	—	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	—	—	—
<i>Premiums</i>	<i>—</i>	—	—	—
Transfers	307.00	110,076.13	35,010.46	4,430.33
<i>From sinking funds</i>	<i>—</i>	—	—	—
All other	307.00	110,076.13	35,010.46	4,430.33
Refunds	264.91	2,421.97	3,590.38	858.04
Agency, trust, and investment	55,671.77	57,251.72	69,942.11	24,808.77
<i>Taxes and licenses for State</i>	<i>8,034.00</i>	<i>8,840.00</i>	<i>14,766.00</i>	<i>5,168.00</i>
<i>Taxes for county</i>	<i>9,997.74</i>	<i>16,553.15</i>	<i>27,297.18</i>	<i>8,923.50</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>36,854.83</i>	<i>29,566.32</i>	<i>26,981.33</i>	<i>9,761.87</i>
All other	785.20	2,492.25	957.60	955.40
RECAPITULATION.				
Revenue and offsets to outlays	\$351,273.55	\$684,289.36	\$490,440.77	\$360,692.51
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	5,000.00
Transfers and refunds	571.91	112,498.10	38,600.84	5,288.37
Agency, trust, and investment	55,671.77	57,251.72	69,942.11	24,808.77
Total receipts	\$407,517.23	\$854,039.18	\$598,983.72	\$395,789.65
<i>Balance on hand, including funds</i>	<i>188,969.08</i>	<i>286,732.04</i>	<i>254,824.23</i>	<i>158,915.39</i>
GRAND TOTAL	\$596,486.31	\$1,140,771.22	\$853,807.95	\$554,705.04

Graded According to Population of 1945 — Continued.

PAYMENTS.	Maynard Population 7,017	Mansfield Population 6,978	Somerset Population 6,815	Spencer Population 6,765
Maintenance	\$318,215.69	\$568,526.06	\$390,646.34	\$306,073.69
<i>Departmental</i>	<i>302,466.13</i>	<i>332,775.87</i>	<i>362,567.32</i>	<i>297,102.28</i>
General government	19,131.72	27,861.06	19,477.10	16,847.89
Protection of persons and property	35,268.72	29,554.98	46,307.53	19,627.06
Health and sanitation	21,484.27	15,777.68	19,968.54	13,950.64
Highways	52,097.72	45,558.71	38,846.06	72,463.22
Charities	52,398.93	69,520.26	70,490.25	82,962.05
Veterans' services	4,097.94	4,667.18	1,181.01	4,540.72
Schools	98,174.22	122,565.93	147,154.92	74,255.87
Libraries	4,294.06	4,832.02	4,707.02	4,032.80
Recreation	2,498.41	1,660.97	3,606.79	1,838.67
Pensions	7,678.05	—	6,012.00	—
Unclassified	5,347.09	10,777.08	4,816.10	6,583.36
<i>Public service enterprises</i>	<i>8,836.99</i>	<i>255,750.19</i>	<i>28,079.02</i>	<i>4,941.35</i>
Electric light	—	212,146.33	—	—
Water	8,836.99	23,603.86	28,079.02	4,941.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,656.07</i>	<i>—</i>	<i>—</i>	<i>1,027.58</i>
<i>Administration of trust funds</i>	<i>256.50</i>	<i>—</i>	<i>—</i>	<i>3,002.48</i>
Interest	3,918.75	4,522.50	9,810.00	2,811.17
<i>Loans, general purposes</i>	<i>3,693.75</i>	<i>4,010.00</i>	<i>1,410.00</i>	<i>2,018.67</i>
<i>Loans, public service enterprises</i>	<i>225.00</i>	<i>512.50</i>	<i>8,400.00</i>	<i>792.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,896.12	46,258.77	29,595.98	17,970.66
<i>Departmental</i>	<i>13,634.79</i>	<i>11,059.44</i>	<i>14,084.99</i>	<i>17,488.89</i>
General government	—	—	768.14	—
Protection of persons and property	—	—	—	10,711.00
Health and sanitation	4,444.81	10,059.44	1,134.31	2,525.80
Highways	3,731.12	—	8,917.95	4,252.09
Charities	—	—	—	—
Schools	5,458.86	1,000.00	1,326.32	—
Libraries	—	—	—	—
Recreation	—	—	1,907.83	—
Unclassified	—	—	30.44	—
<i>Public service enterprises</i>	<i>261.33</i>	<i>35,199.33</i>	<i>15,510.99</i>	<i>481.77</i>
Electric light	—	24,688.79	—	—
Water	261.33	10,510.54	15,510.99	481.77
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,000.00	14,000.00	32,750.00	17,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>14,000.00</i>	<i>32,750.00</i>	<i>17,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	307.00	110,076.13	35,010.46	4,430.33
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>307.00</i>	<i>110,076.13</i>	<i>35,010.46</i>	<i>4,430.33</i>
Refunds	264.91	2,421.97	3,590.38	858.04
Agency, trust, and investment	61,937.79	156,992.51	104,620.27	24,469.52
<i>Taxes and licenses for State</i>	<i>8,034.00</i>	<i>8,840.00</i>	<i>14,756.00</i>	<i>5,168.00</i>
<i>Taxes for county</i>	<i>9,997.74</i>	<i>16,353.15</i>	<i>27,297.18</i>	<i>8,923.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43,140.65</i>	<i>129,301.71</i>	<i>61,611.29</i>	<i>9,422.62</i>
<i>All other</i>	<i>765.40</i>	<i>2,497.65</i>	<i>955.80</i>	<i>956.40</i>

RECAPITULATION.

Maintenance and interest	\$322,134.44	\$573,048.56	\$400,456.34	\$308,884.86
Permanent debt (except from sinking funds)	18,000.00	14,000.00	32,750.00	17,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,896.12	46,258.77	29,595.98	17,970.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	571.91	112,498.10	38,600.84	5,288.37
Agency, trust, and investment	61,937.79	156,992.51	104,620.27	24,469.52
Total payments	\$416,540.26	\$902,797.94	\$606,023.43	\$374,113.41
<i>Balance on hand, including funds</i>	<i>179,946.05</i>	<i>237,973.28</i>	<i>247,784.52</i>	<i>180,591.63</i>
GRAND TOTAL	\$596,486.31	\$1,140,771.22	\$853,807.95	\$554,705.04

¹ Includes \$9,000 paid from sewer reserve.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Canton POPULATION 6,704	Westborough POPULATION 6,665	Uxbridge POPULATION 6,635	Ipswich POPULATION 6,610
REVENUE.	\$477,219.17	\$303,891.70	\$389,936.71	\$552,188.71
General	398,377.39	223,457.34	325,453.32	333,049.51
<i>Taxes</i>	<i>352,046.88</i>	<i>171,675.41</i>	<i>289,000.30</i>	<i>286,817.34</i>
Property, poll, and income	305,337.92	157,073.27	251,361.72	268,553.34
Corporation, bank, etc.	46,708.96	14,602.14	37,638.58	18,264.00
<i>Licenses and permits</i>	<i>5,261.30</i>	<i>4,317.00</i>	<i>7,002.00</i>	<i>5,209.00</i>
<i>Fines and forfeits</i>	<i>283.00</i>	<i>67.40</i>	<i>80.00</i>	<i>296.00</i>
<i>Grants and gifts</i>	<i>40,007.73</i>	<i>47,397.53</i>	<i>29,371.02</i>	<i>40,679.81</i>
For expenses	40,007.73	47,397.53	29,371.02	40,679.81
For outlays	—	—	—	—
All other	778.48	—	—	47.36
Commercial	78,841.78	80,434.36	64,483.39	219,139.20
<i>Special assessments</i>	<i>215.23</i>	—	—	<i>163.25</i>
To meet expenses	—	—	—	163.25
To meet outlays	215.23	—	—	—
<i>Privileges</i>	<i>5,988.60</i>	<i>4,218.64</i>	<i>7,742.88</i>	<i>4,992.45</i>
<i>Departmental</i>	<i>42,854.01</i>	<i>52,549.11</i>	<i>24,583.24</i>	<i>37,996.80</i>
General government	234.95	1,468.05	1,610.00	517.59
Protection of persons and property	1,579.63	385.97	55.73	1,386.51
Health and sanitation	1,511.04	6,729.07	1,013.57	1,221.86
Highways	2,256.36	8,186.51	258.85	1,127.85
Charities	32,566.07	33,297.21	20,831.03	30,083.07
Veterans' services	209.50	686.00	50.00	282.00
Schools	4,178.30	873.05	490.78	2,501.50
Libraries	315.16	166.33	195.37	—
Recreation	—	630.17	—	—
Unclassified	3.00	126.75	77.91	876.42
<i>Public service enterprises</i>	<i>25,182.93</i>	<i>18,663.72</i>	<i>28,781.39</i>	<i>169,716.99</i>
Electric light	—	—	—	139,486.14
Water	25,182.93	18,663.72	28,781.39	30,182.45
All other	—	—	—	48.40
<i>Cemeteries</i>	<i>3,012.32</i>	<i>2,434.39</i>	<i>46.07</i>	<i>3,331.95</i>
<i>Interest</i>	<i>1,688.69</i>	<i>2,568.50</i>	<i>3,329.81</i>	<i>2,937.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	332.61	2,113.91	2,162.49	1,439.46
All other	1,256.08	454.59	1,167.32	1,498.30
NON-REVENUE.	\$158,114.94	\$65,622.90	\$156,381.86	\$238,701.38
Offsets to outlays	—	350.00	—	23,037.80
<i>Departmental</i>	—	350.00	—	23,037.80
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	121,804.15	—	—	—
<i>Loans, general purposes</i>	<i>16,667.00</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>5,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>137.15</i>	—	—	—
Transfers	8,452.93	28,227.10	53,460.70	126,564.33
<i>From sinking funds</i>	—	—	—	—
All other	8,452.93	28,227.10	53,460.70	126,564.33
Refunds	783.20	432.21	531.71	3,076.63
Agency, trust, and investment	27,074.66	36,613.59	102,389.45	86,022.62
<i>Taxes and licenses for State</i>	<i>9,792.00</i>	<i>5,032.00</i>	<i>8,772.00</i>	<i>8,024.00</i>
<i>Taxes for county</i>	<i>10,463.87</i>	<i>8,688.67</i>	<i>15,146.46</i>	<i>13,081.51</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,036.59</i>	<i>21,834.92</i>	<i>77,680.39</i>	<i>63,916.31</i>
All other	782.20	1,068.00	790.60	1,000.80
RECAPITULATION.				
Revenue and offsets to outlays	\$477,219.17	\$304,241.70	\$389,936.71	\$575,226.51
Premiums	137.15	—	—	—
Municipal indebtedness	121,667.00	—	—	—
Transfers and refunds	9,236.13	28,659.31	53,992.41	129,640.96
Agency, trust, and investment	27,074.66	36,613.59	102,389.45	86,022.62
Total receipts	\$635,334.11	\$369,514.60	\$546,318.57	\$790,890.09
<i>Balance on hand, including funds</i>	<i>211,630.83</i>	<i>117,860.64</i>	<i>112,479.01</i>	<i>215,072.66</i>
GRAND TOTAL	\$846,964.94	\$487,375.24	\$658,797.58	\$1,005,962.75

Graded According to Population of 1945 — Continued.

PAYMENTS.	Canton POPULATION 6,704	Westborough POPULATION 6,665	Uxbridge POPULATION 6,635	Ipswich POPULATION 6,610
Maintenance	\$437,567.95	\$284,914.79	\$319,870.01	\$483,639.92
<i>Departmental</i>	<i>410,636.14</i>	<i>265,047.45</i>	<i>305,423.09</i>	<i>358,790.44</i>
General government	34,374.67	16,139.07	17,450.14	27,034.02
Protection of persons and property	60,366.98	18,764.54	24,184.07	50,813.74
Health and sanitation	27,602.64	16,196.93	15,418.25	21,825.65
Highways	67,437.14	45,533.19	48,005.60	44,201.55
Charities	90,707.35	70,782.97	58,048.50	75,878.03
Veterans' services	4,238.74	2,952.78	7,152.89	1,505.24
Schools	109,483.45	81,504.94	125,904.95	115,898.45
Libraries	5,856.06	5,924.88	4,332.17	3,534.00
Recreation	3,851.62	2,915.64	2,303.54	4,462.61
Pensions	—	—	—	4,731.00
Unclassified	6,717.49	4,332.51	2,622.98	8,906.15
<i>Public service enterprises</i>	<i>19,220.23</i>	<i>13,450.14</i>	<i>14,377.92</i>	<i>117,344.13</i>
Electric light	—	—	—	97,565.27
Water	19,220.23	13,450.14	14,377.92	19,778.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,711.58</i>	<i>6,417.20</i>	<i>65.00</i>	<i>7,505.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
Interest	1,533.87	365.56	2,434.26	2,058.50
<i>Loans, general purposes</i>	<i>1,483.54</i>	<i>365.56</i>	<i>2,434.26</i>	<i>1,526.00</i>
<i>Loans, public service enterprises</i>	<i>50.33</i>	<i>—</i>	<i>—</i>	<i>532.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,637.41	—	8,501.50	35,225.68
<i>Departmental</i>	<i>19,108.54</i>	<i>—</i>	<i>5,059.50</i>	<i>21,190.13</i>
General government	—	—	395.80	1,220.79
Protection of persons and property	11,038.13	—	—	6,200.00
Health and sanitation	—	—	—	—
Highways	7,890.41	—	2,955.00	423.75
Charities	—	—	150.00	—
Schools	—	—	1,443.71	12,846.52
Libraries	—	—	—	—
Recreation	180.00	—	114.99	—
Unclassified	—	—	—	499.07
<i>Public service enterprises</i>	<i>4,978.87</i>	<i>—</i>	<i>3,442.00</i>	<i>11,759.96</i>
Electric light	—	—	—	1,743.95
Water	4,978.87	—	3,442.00	10,016.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>550.00</i>	<i>—</i>	<i>—</i>	<i>2,275.59</i>
Municipal indebtedness	107,456.45	1,800.00	12,500.00	16,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,456.45</i>	<i>1,800.00</i>	<i>12,500.00</i>	<i>16,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8,452.93	28,227.10	53,460.70	126,564.33
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,452.93</i>	<i>28,227.10</i>	<i>53,460.70</i>	<i>126,564.33</i>
Refunds	783.20	432.21	531.71	3,076.63
Agency, trust, and investment	34,511.59	63,203.24	158,401.89	85,722.41
<i>Taxes and licenses for State</i>	<i>9,792.00</i>	<i>5,032.00</i>	<i>8,772.00</i>	<i>8,024.00</i>
<i>Taxes for county</i>	<i>10,463.87</i>	<i>8,688.67</i>	<i>15,146.46</i>	<i>13,081.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,473.52</i>	<i>48,431.37</i>	<i>133,692.83</i>	<i>63,617.90</i>
<i>All other</i>	<i>782.20</i>	<i>1,056.20</i>	<i>790.60</i>	<i>999.00</i>
RECAPITULATION.				
Maintenance and interest	\$439,101.82	\$285,280.35	\$322,304.27	\$485,698.42
Permanent debt (except from sinking funds)	7,456.45	1,800.00	12,500.00	16,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,637.41	—	8,501.50	35,225.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	—	—	—
Transfers (except to sinking funds) and refunds	9,236.13	28,659.31	53,992.41	129,640.96
Agency, trust, and investment	34,511.59	63,203.24	158,401.89	85,722.41
Total payments	\$614,943.40	\$378,947.90	\$555,700.07	\$752,687.47
<i>Balance on hand, including funds</i>	<i>232,021.54</i>	<i>108,427.34</i>	<i>103,097.51</i>	<i>253,275.28</i>
GRAND TOTAL	\$846,964.94	\$487,375.24	\$658,797.58	\$1,005,962.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,461	Foxborough POPULATION 6,457	Longmeadow POPULATION 6,411	Abington POPULATION 6,374
REVENUE.	\$366,864.76	\$352,065.43	\$497,655.87	\$402,344.95
General	297,311.87	281,466.53	432,053.42	304,490.85
<i>Taxes</i>	<i>241,357.51</i>	<i>242,195.72</i>	<i>404,754.48</i>	<i>351,570.80</i>
Property, poll, and income	209,806.75	224,015.80	372,388.87	237,235.72
Corporation, bank, etc.	32,050.76	18,179.92	32,365.61	14,335.08
<i>Licenses and permits</i>	<i>5,283.50</i>	<i>3,640.60</i>	<i>2,222.75</i>	<i>3,822.50</i>
<i>Fines and forfeits</i>	<i>420.92</i>	<i>454.00</i>	<i>513.00</i>	<i>130.60</i>
<i>Grants and gifts</i>	<i>49,749.94</i>	<i>35,196.31</i>	<i>23,059.58</i>	<i>48,627.95</i>
For expenses	49,749.94	35,196.31	23,059.58	48,627.95
For outlays	—	—	—	—
All other	—	—	1,503.61	339.00
Commercial	69,552.89	70,598.90	65,602.45	97,854.10
<i>Special assessments</i>	<i>512.51</i>	<i>—</i>	<i>7,384.11</i>	<i>—</i>
To meet expenses	512.51	—	—	—
To meet outlays	—	—	7,384.11	—
<i>Privileges</i>	<i>5,582.25</i>	<i>5,182.20</i>	<i>9,040.12</i>	<i>5,662.76</i>
<i>Departmental</i>	<i>40,103.35</i>	<i>33,775.65</i>	<i>12,803.53</i>	<i>56,139.28</i>
General government	126.25	62.68	734.53	304.50
Protection of persons and property	367.98	67.66	576.11	147.66
Health and sanitation	2,529.40	—	2,887.93	63.57
Highways	1,539.49	1,628.10	1,102.31	3,497.78
Charities	34,857.45	31,160.85	4,336.34	49,478.33
Veterans' services	436.50	62.00	55.00	1,204.25
Schools	118.85	324.83	1,081.05	1,288.31
Libraries	127.43	147.03	—	134.88
Recreation	—	23.00	2,030.26	—
Unclassified	—	299.50	—	20.00
<i>Public service enterprises</i>	<i>16,365.12</i>	<i>29,661.40</i>	<i>34,642.41</i>	<i>34,496.24</i>
Electric light	—	—	—	—
Water	16,365.12	29,661.40	34,642.41	34,496.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,539.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>3,460.01</i>	<i>1,979.65</i>	<i>1,732.28</i>	<i>1,555.82</i>
On sinking funds	—	—	—	—
On trust and investment fund	2,678.42	539.51	230.86	647.06
All other	771.59	1,440.14	1,501.42	908.76
NON-REVENUE.	\$105,797.23	\$39,187.91	\$77,177.43	\$20,319.62
Offsets to outlays	—	—	213.91	642.00
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>213.91</i>	<i>642.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,000.00	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,041.23	109.50	491.20	144.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,041.23	109.50	491.20	144.24
Refunds	715.80	891.06	1,551.00	435.63
Agency, trust, and investment	43,040.20	38,187.35	74,921.32	19,097.75
<i>Taxes and licenses for State</i>	<i>5,984.00</i>	<i>6,596.00</i>	<i>18,836.00</i>	<i>5,916.00</i>
<i>Taxes for county</i>	<i>10,332.47</i>	<i>7,043.58</i>	<i>25,463.00</i>	<i>11,027.44</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>25,370.88</i>	<i>23,054.97</i>	<i>29,354.46</i>	<i>1,613.51</i>
All other	1,352.85	1,487.80	1,267.86	540.80
RECAPITULATION.				
Revenue and offsets to outlays	\$366,864.76	\$352,065.43	\$497,869.78	\$402,986.95
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	—	—	—
Transfers and refunds	2,757.03	1,000.56	2,042.20	579.87
Agency, trust, and investment	43,040.20	38,187.35	74,921.32	19,097.75
Total receipts	\$472,661.99	\$391,253.34	\$574,833.30	\$422,664.57
Balance on hand, including funds	95,280.07	137,439.64	396,040.03	116,752.42
GRAND TOTAL	\$567,942.06	\$528,692.98	\$970,873.33	\$539,416.99

Graded According to Population of 1945 — Continued.

PAYMENTS.	Winchendon POPULATION 6,461	Foxborough POPULATION 6,457	Longmeadow POPULATION 6,411	Abington POPULATION 6,374
Maintenance	\$344,715.44	\$299,903.02	\$387,431.56	\$347,807.93
<i>Departmental</i>	<i>328,580.61</i>	<i>282,336.22</i>	<i>368,499.44</i>	<i>322,067.10</i>
General government	24,184.69	19,422.20	29,321.23	16,804.83
Protection of persons and property	21,246.71	24,744.44	39,939.73	24,156.95
Health and sanitation	16,132.56	11,090.88	22,795.61	10,492.67
Highways	40,958.46	38,875.02	43,450.77	28,854.87
Charities	94,079.71	72,955.71	11,893.66	106,149.27
Veterans' services	4,124.34	1,373.07	1,251.58	4,332.25
Schools	114,111.23	97,095.44	163,954.09	115,380.75
Libraries	4,743.25	3,333.37	10,568.34	7,004.38
Recreation	2,508.21	2,012.67	25,933.59	3,671.83
Pensions	2,177.90	5,833.13	825.96	1,200.00
Unclassified	4,313.55	5,550.29	18,564.88	4,019.30
<i>Public service enterprises</i>	<i>12,169.71</i>	<i>17,566.80</i>	<i>18,932.12</i>	<i>25,740.83</i>
Electric light	—	—	—	—
Water	12,169.71	17,566.80	18,932.12	25,740.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,965.12</i>	—	—	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	4,149.33	—	2,112.50	4,001.31
<i>Loans, general purposes</i>	<i>4,134.33</i>	—	<i>2,112.50</i>	<i>3,781.31</i>
<i>Loans, public service enterprises</i>	<i>15.00</i>	—	—	<i>220.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,663.66	26,905.63	29,149.31	4,245.22
<i>Departmental</i>	<i>2,917.19</i>	<i>21,796.41</i>	<i>26,129.35</i>	<i>514.66</i>
General government	92.95	—	—	—
Protection of persons and property	799.04	707.01	—	234.00
Health and sanitation	—	—	2,039.37	—
Highways	1,725.20	20,128.78	17,889.90	163.55
Charities	—	—	—	—
Schools	—	959.62	604.04	117.11
Libraries	—	—	5,596.04	—
Recreation	300.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>729.05</i>	<i>5,110.22</i>	<i>3,019.96</i>	<i>3,730.56</i>
Electric light	—	—	—	—
Water	729.05	5,110.22	3,019.96	3,730.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>17.42</i>	—	—	—
Municipal indebtedness	74,000.00	—	19,000.00	22,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>14,000.00</i>	—	<i>19,000.00</i>	<i>22,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	—	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,041.23	109.50	491.20	144.24
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,041.23</i>	<i>109.50</i>	<i>491.20</i>	<i>144.24</i>
Refunds	715.80	891.06	1,551.00	435.63
Agency, trust, and investment	43,181.07	39,734.27	74,291.01	19,453.04
<i>Taxes and licenses for State</i>	<i>5,984.00</i>	<i>6,596.00</i>	<i>18,836.00</i>	<i>5,916.00</i>
<i>Taxes for county</i>	<i>10,332.47</i>	<i>7,048.58</i>	<i>25,463.00</i>	<i>11,027.44</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,515.35</i>	<i>24,603.09</i>	<i>28,722.35</i>	<i>1,968.80</i>
<i>All other</i>	<i>1,349.25</i>	<i>1,486.60</i>	<i>1,269.66</i>	<i>540.80</i>
RECAPITULATION.				
Maintenance and interest	\$348,864.77	\$299,903.02	\$389,544.06	\$351,809.24
Permanent debt (except from sinking funds)	14,000.00	—	19,000.00	22,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,663.66	26,905.63	29,149.31	4,245.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	—	—	—
Transfers (except to sinking funds) and refunds	2,757.03	1,000.56	2,042.20	579.87
Agency, trust, and investment	43,181.07	39,734.27	74,291.01	19,453.04
Total payments	\$472,466.53	\$367,543.48	\$514,026.58	\$398,087.37
Balance on hand, including funds	95,475.53	161,149.50	456,846.75	141,329.62
GRAND TOTAL	\$567,942.06	\$528,692.98	\$970,873.33	\$539,416.99

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,232	Tewksbury POPULATION 5,949	Orange POPULATION 5,762	Easton POPULATION 5,723
REVENUE.	\$411,751.80	\$264,305.10	\$365,986.25	\$289,693.36
General	347,157.05	227,516.35	276,735.25	231,808.92
<i>Taxes</i>	283,397.68	187,547.59	214,698.52	164,948.81
Property, poll, and income	243,134.04	178,923.63	193,398.56	150,080.61
Corporation, bank, etc.	40,263.64	8,623.96	21,299.96	14,868.20
<i>Licenses and permits</i>	10,097.75	3,331.50	4,222.50	2,803.00
<i>Fines and forfeits</i>	1,105.00	15.87	205.00	788.15
<i>Grants and gifts</i>	52,553.12	36,621.39	57,609.23	63,248.96
For expenses	52,553.12	36,621.39	57,609.23	63,248.96
For outlays	—	—	—	—
All other	3.50	—	—	20.00
Commercial	64,594.75	36,788.75	89,251.00	57,884.44
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	6,602.61	3,744.60	4,575.95	5,439.18
<i>Departmental</i>	53,254.75	32,039.13	53,690.75	35,499.54
General government	1,162.96	751.59	746.90	719.09
Protection of persons and property	80.07	61.18	537.46	315.55
Health and sanitation	48.63	—	965.15	577.43
Highways	12.00	6,472.99	5,249.18	1,948.59
Charities	45,104.12	22,947.01	41,713.02	28,976.60
Veterans' services	1,225.80	272.50	92.50	85.00
Schools	4,465.21	1,328.11	3,206.25	2,864.78
Libraries	1,117.27	5.03	217.55	—
Recreation	—	—	—	—
Unclassified	38.69	200.72	962.74	12.50
<i>Public service enterprises</i>	—	—	25,558.55	—
Electric light	—	—	—	—
Water	—	—	25,558.55	—
All other	—	—	—	—
<i>Cemeteries</i>	3,428.79	15.00	3,852.97	—
<i>Interest</i>	1,308.60	990.02	1,572.78	16,945.72
On sinking funds	—	—	—	—
On trust and investment funds	851.44	441.71	622.06	16,228.86
All other	457.16	548.31	950.72	716.86
NON-REVENUE.	\$56,358.21	\$99,186.48	\$57,885.45	\$78,261.57
Offsets to outlays	—	1,115.00	10,000.00	—
<i>Departmental</i>	—	1,115.00	10,000.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	60,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	60,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	847.11	25,228.00	10,387.70	16,309.85
<i>From sinking funds</i>	—	—	—	—
All other	847.11	25,228.00	10,387.70	16,309.85
Refunds	379.61	119.81	1,125.91	2,351.71
Agency, trust, and investment	55,131.49	12,723.67	36,371.84	59,600.01
<i>Taxes and licenses for State</i>	9,860.00	5,032.00	5,100.00	5,722.00
<i>Taxes for county</i>	16,354.72	6,269.77	11,550.43	10,566.65
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	25,918.54	509.10	18,506.41	33,354.53
All other	2,498.23	912.80	1,215.00	9,956.78
RECAPITULATION.				
Revenue and offsets to outlays	\$411,751.80	\$265,420.10	\$375,986.25	\$289,693.36
Premiums	—	60,000.00	—	—
Municipal indebtedness	—	60,000.00	—	—
Transfers and refunds	1,226.72	25,347.81	11,513.61	18,661.56
Agency, trust, and investment	55,131.49	12,723.67	36,371.84	59,600.01
Total receipts	\$468,110.01	\$363,491.58	\$423,871.70	\$367,954.93
Balance on hand, including funds	121,827.96	91,009.94	187,212.23	120,987.49
GRAND TOTAL	\$589,937.97	\$454,501.52	\$611,083.93	\$488,942.42

Graded According to Population of 1945 — Continued.

PAYMENTS.	Great Barrington POPULATION 6,232	Tewksbury POPULATION 5,949	Orange POPULATION 5,762	Easton POPULATION 5,723
Maintenance	\$385,357.57	\$223,345.79	\$316,876.29	\$274,421.58
<i>Departmental</i>	378,653.81	223,284.79	299,140.27	274,366.44
General government	19,527.54	17,996.23	20,683.79	12,129.09
Protection of persons and property	26,716.30	23,086.86	20,841.54	23,621.93
Health and sanitation	9,535.50	4,948.03	11,067.34	13,046.33
Highways	62,567.45	43,768.29	43,444.04	33,681.07
Charities	109,390.69	51,754.61	93,906.37	73,915.60
Veterans' services	7,224.28	1,221.77	1,367.55	364.50
Schools	119,431.02	76,675.72	91,139.79	113,755.10
Libraries	13,845.51	1,928.33	8,237.31	—
Recreation	5,206.67	378.14	1,729.85	155.94
Pensions	1,336.00	—	500.00	991.00
Unclassified	3,872.85	1,526.81	6,222.69	2,705.88
<i>Public service enterprises</i>	—	—	12,416.39	—
Electric light	—	—	—	—
Water	—	—	12,416.39	—
All other	—	—	—	—
<i>Cemeteries</i>	6,654.17	61.00	5,319.63	—
<i>Administration of trust funds</i>	49.59	—	—	55.14
Interest	780.00	659.83	665.75	2,125.35
<i>Loans, general purposes</i>	780.00	659.83	645.76	2,125.35
<i>Loans, public service enterprises</i>	—	—	20.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	11,389.91	7,092.61	25,640.81	2,755.11
<i>Departmental</i>	10,750.39	6,042.61	16,586.92	2,755.11
General government	—	—	5,541.58	—
Protection of persons and property	—	—	1,873.23	—
Health and sanitation	—	—	—	—
Highways	10,185.79	3,991.36	4,550.84	—
Charities	—	—	—	—
Schools	412.35	2,051.25	600.00	2,755.11
Libraries	—	—	—	—
Recreation	132.25	—	191.27	—
Unclassified	—	—	3,830.00	—
<i>Public service enterprises</i>	—	—	9,053.89	—
Electric light	—	—	—	—
Water	—	—	9,053.89	—
All other	—	—	—	—
<i>Cemeteries</i>	659.52	1,050.00	—	—
Municipal indebtedness	3,000.00	66,000.00	13,000.00	9,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,000.00	6,000.00	13,000.00	9,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	60,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	847.11	25,228.00	10,387.70	16,309.85
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	847.11	25,228.00	10,387.70	16,309.85
Refunds	379.61	119.81	1,125.91	2,351.71
Agency, trust, and investment	54,590.53	33,419.37	45,919.81	67,356.67
<i>Taxes and licenses for State</i>	9,860.00	5,032.00	5,100.00	5,722.00
<i>Taxes for county</i>	16,854.72	6,269.77	11,550.43	10,566.65
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	25,377.58	21,195.20	28,049.58	41,087.64
<i>All other</i>	2,498.23	922.40	1,219.80	9,980.38

RECAPITULATION.

Maintenance and interest	\$386,137.57	\$224,005.62	\$317,542.04	\$276,546.93
Permanent debt (except from sinking funds)	3,000.00	6,000.00	13,000.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,389.91	7,092.61	25,640.81	2,755.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	60,000.00	—	—
Transfers (except to sinking funds) and refunds	1,226.72	25,347.81	11,513.61	18,661.56
Agency, trust, and investment	54,590.53	33,419.37	45,919.81	67,356.67
Total payments	\$456,344.73	\$355,865.41	\$413,616.27	\$374,820.27
Balance on hand, including funds	133,593.24	98,636.11	197,467.66	114,122.15
GRAND TOTAL	\$589,937.97	\$454,501.52	\$611,083.93	\$488,942.42

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Monson POPULATION 5,662	Swansea POPULATION 5,565	Wilmington POPULATION 5,564	Seekonk POPULATION 5,249
REVENUE.	\$273,325.84	\$272,637.73	\$322,021.22	\$206,312.82
General	216,605.45	198,963.26	256,085.05	182,314.41
<i>Taxes</i>	<i>168,631.83</i>	<i>145,336.03</i>	<i>220,812.32</i>	<i>157,322.73</i>
Property, poll, and income	147,473.94	131,304.45	212,654.51	146,007.67
Corporation, bank, etc.	16,157.89	14,031.58	8,157.81	11,315.06
<i>Licenses and permits</i>	<i>2,122.50</i>	<i>2,385.00</i>	<i>4,760.50</i>	<i>1,965.25</i>
<i>Fines and forfeits</i>	<i>433.25</i>	<i>208.00</i>	<i>105.00</i>	<i>147.00</i>
<i>Grants and gifts</i>	<i>50,308.60</i>	<i>51,034.23</i>	<i>30,407.23</i>	<i>22,340.66</i>
For expenses	50,308.60	51,034.23	30,407.23	22,340.66
For outlays	—	—	—	—
<i>All other</i>	<i>119.27</i>	<i>—</i>	<i>—</i>	<i>538.77</i>
Commercial	56,720.39	73,674.47	65,936.17	23,998.41
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,737.20</i>	<i>5,157.95</i>	<i>3,762.49</i>	<i>5,572.76</i>
<i>Departmental</i>	<i>33,990.55</i>	<i>48,747.47</i>	<i>33,442.07</i>	<i>16,754.12</i>
General government	74.75	289.40	49.00	162.50
Protection of persons and property	122.79	102.28	507.81	22.13
Health and sanitation	—	1,079.02	377.50	202.50
Highways	8,142.70	3,913.94	3,877.34	—
Charities	22,448.60	38,071.07	24,978.91	15,745.37
Veterans' services	200.00	327.50	1,647.66	300.00
Schools	3,001.71	4,903.85	1,935.23	43.75
Libraries	—	15.61	68.62	33.42
Recreation	—	—	—	227.00
Unclassified	—	44.80	—	17.45
<i>Public service enterprises</i>	<i>15,239.04</i>	<i>—</i>	<i>23,907.87</i>	<i>—</i>
Electric light	—	—	—	—
Water	15,239.04	—	23,907.87	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,755.75</i>	<i>130.40</i>	<i>2,054.35</i>	<i>328.00</i>
<i>Interest</i>	<i>997.85</i>	<i>19,638.65</i>	<i>2,769.39</i>	<i>1,343.53</i>
On sinking funds	—	—	—	—
On trust and investment funds	65.52	19,175.21	120.46	354.93
All other	932.33	463.44	2,648.93	988.60
NON-REVENUE.	\$61,655.53	\$84,534.56	\$106,134.99	\$43,118.69
Offsets to outlays	—	—	3,010.00	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>3,010.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,800.00	12,546.40	61,800.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,800.00</i>	<i>7,546.40</i>	<i>61,800.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	25,152.88	18,634.89	19,300.36	10,127.14
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>25,152.88</i>	<i>18,634.89</i>	<i>19,300.36</i>	<i>10,127.14</i>
Refunds	214.15	908.14	424.23	1,608.58
Agency, trust, and investment	23,488.50	52,445.13	30,600.40	31,382.97
<i>Taxes and licenses for State</i>	<i>3,808.00</i>	<i>5,032.00</i>	<i>4,760.00</i>	<i>6,256.00</i>
<i>Taxes for county</i>	<i>5,147.76</i>	<i>9,308.71</i>	<i>5,930.86</i>	<i>11,573.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,516.14</i>	<i>36,921.17</i>	<i>18,804.89</i>	<i>11,613.97</i>
<i>All other</i>	<i>1,016.60</i>	<i>1,183.25</i>	<i>1,104.65</i>	<i>1,940.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$273,325.84	\$272,637.73	\$325,031.22	\$206,312.82
Premiums	—	—	—	—
Municipal indebtedness	12,800.00	12,546.40	61,800.00	—
Transfers and refunds	25,367.03	19,543.03	10,724.59	11,735.72
Agency, trust, and investment	23,488.50	52,445.13	30,600.40	31,382.97
Total receipts	\$334,981.37	\$357,172.29	\$428,156.21	\$249,431.51
<i>Balance on hand, including funds</i>	<i>138,669.54</i>	<i>104,619.82</i>	<i>64,562.37</i>	<i>46,546.76</i>
GRAND TOTAL	\$473,650.91	\$461,792.11	\$492,718.58	\$295,978.27

Graded According to Population of 1945 — Continued.

PAYMENTS.	Monson POPULATION 5,662	Swansea POPULATION 5,565	Wilmington POPULATION 5,564	Seekonk POPULATION 5,249
Maintenance	\$230,537.88	\$252,711.40	\$272,988.91	\$182,414.51
<i>Departmental</i>	<i>216,861.59</i>	<i>252,263.57</i>	<i>248,308.21</i>	<i>182,086.46</i>
General government	13,681.45	10,330.61	11,277.10	13,496.75
Protection of persons and property	7,252.02	11,329.05	28,878.37	8,684.17
Health and sanitation	2,456.62	10,878.56	6,155.23	6,517.95
Highways	47,931.47	38,637.95	39,539.25	21,490.01
Charities	55,905.76	84,252.27	57,673.63	38,671.18
Veterans' services	1,581.51	1,269.00	3,653.94	1,264.50
Schools	79,518.18	90,803.34	95,926.16	86,062.67
Libraries	900.00	2,243.30	979.10	991.80
Recreation	1,174.71	1,620.72	797.15	307.39
Pensions	—	—	—	—
Unclassified	6,459.87	898.77	3,428.28	4,600.04
<i>Public service enterprises</i>	<i>9,063.18</i>	<i>—</i>	<i>20,666.41</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,063.18	—	20,666.41	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,613.11</i>	<i>405.40</i>	<i>4,014.29</i>	<i>328.05</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>42.43</i>	<i>—</i>	<i>—</i>
Interest	130.14	924.64	7,282.75	880.26
<i>Loans, general purposes</i>	<i>130.14</i>	<i>924.64</i>	<i>532.50</i>	<i>880.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,750.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,032.19	10,109.34	3,212.69	11,265.01
<i>Departmental</i>	<i>6,032.19</i>	<i>10,109.34</i>	<i>1,580.58</i>	<i>11,265.01</i>
General government	250.00	—	—	—
Protection of persons and property	200.00	7,000.00	1,027.45	4,991.65
Health and sanitation	—	—	—	—
Highways	5,582.19	—	185.00	1,381.05
Charities	—	—	—	—
Schools	—	3,109.34	368.13	4,892.31
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,632.11</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,632.11	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	13,500.00	50,900.00	5,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>4,000.00</i>	<i>18,900.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,000.00</i>	<i>9,600.00</i>	<i>32,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	25,152.88	18,634.89	10,300.36	10,127.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>25,152.88</i>	<i>18,634.89</i>	<i>10,300.36</i>	<i>10,127.14</i>
Refunds	214.15	908.14	424.23	1,608.58
Agency, trust, and investment	48,357.85	52,571.40	40,471.57	21,564.97
<i>Taxes and licenses for State</i>	<i>3,808.00</i>	<i>5,032.00</i>	<i>4,760.00</i>	<i>6,256.00</i>
<i>Taxes for county</i>	<i>5,147.76</i>	<i>9,308.71</i>	<i>5,930.86</i>	<i>11,573.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>38,384.89</i>	<i>37,046.49</i>	<i>28,705.11</i>	<i>1,794.17</i>
<i>All other</i>	<i>1,017.20</i>	<i>1,184.20</i>	<i>1,075.60</i>	<i>1,941.80</i>
RECAPITULATION.				
Maintenance and interest	\$230,668.02	\$253,636.04	\$280,271.66	\$183,294.77
Permanent debt (except from sinking funds)	1,000.00	4,000.00	18,900.00	5,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,032.19	10,109.34	3,212.69	11,265.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,000.00	9,600.00	32,000.00	—
Transfers (except to sinking funds) and refunds	25,367.03	19,543.03	10,724.59	11,735.72
Agency, trust, and investment	48,357.85	52,571.40	40,471.57	21,564.97
Total payments	\$325,425.09	\$349,459.81	\$385,580.51	\$233,360.47
<i>Balance on hand, including funds</i>	<i>148,225.82</i>	<i>112,332.30</i>	<i>107,138.07</i>	<i>62,617.80</i>
GRAND TOTAL	\$473,650.91	\$461,792.11	\$492,718.58	\$295,978.27

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Leicester POPULATION 5,154	Wrentham POPULATION 5,097	Oxford POPULATION 5,022
REVENUE.	\$302,942.25	\$201,708.64	\$267,547.63
General	249,189.40	166,456.79	218,173.38
<i>Taxes</i>	198,749.35	138,127.27	168,261.90
Property, poll, and income	189,628.15	127,342.33	151,776.49
Corporation, bank, etc.	9,121.20	10,784.94	16,485.41
<i>Licenses and permits</i>	1,381.50	4,590.50	5,543.00
<i>Fines and forfeits</i>	45.00	452.20	80.00
<i>Grants and gifts</i>	49,013.55	22,606.82	44,288.48
For expenses	49,013.55	16,606.82	44,288.48
For outlays	—	6,000.00	—
All other	—	680.00	—
Commercial	53,752.85	35,251.85	49,374.25
<i>Special assessments</i>	—	—	—
To meet expenses	—	—	—
To meet outlays	—	—	—
<i>Privileges</i>	4,549.40	2,998.45	4,071.85
<i>Departmental</i>	46,513.76	18,163.71	40,543.04
General government	28.15	106.26	818.20
Protection of persons and property	452.88	239.55	83.31
Health and sanitation	461.00	423.73	1,029.65
Highways	13,346.13	6,456.85	3,700.50
Charities	30,425.38	9,402.29	32,356.91
Veterans' services	799.75	50.00	708.71
Schools	441.44	419.98	1,679.28
Libraries	39.02	100.05	76.48
Recreation	—	—	—
Unclassified	520.01	965.00	90.00
<i>Public service enterprises</i>	—	15,024.07	—
Electric light	—	—	—
Water	—	13,024.07	—
All other	—	—	—
<i>Cemeteries</i>	—	487.00	2,172.43
<i>Interest</i>	2,689.69	578.62	2,586.93
On sinking funds	—	—	—
On trust and investment funds	1,407.59	86.39	1,564.89
All other	1,282.10	492.23	1,022.04
NON-REVENUE.	\$63,817.17	\$43,327.75	\$41,057.53
Offsets to outlays	—	—	—
<i>Departmental</i>	—	—	—
<i>Public service enterprises</i>	—	—	—
<i>Cemeteries</i>	—	—	—
Municipal indebtedness	50,000.00	—	—
<i>Loans, general purposes</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—
<i>Bonds refunded, current year</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—
<i>Premiums</i>	—	—	—
Transfers	1,448.87	25,103.71	3,340.72
<i>From sinking funds</i>	—	—	—
All other	1,448.87	25,103.71	3,340.72
Refunds	834.26	183.03	447.37
Agency, trust, and investment	11,534.04	18,041.01	37,269.44
<i>Taxes and licenses for State</i>	3,740.00	4,352.00	3,604.00
<i>Taxes for county</i>	6,457.79	4,660.61	6,222.97
<i>Reimbursements for grade crossings</i>	392.65	8,137.20	26,397.27
<i>Sinking and other permanent funds</i>	943.60	901.20	1,045.20
All other	—	—	—
RECAPITULATION.			
Revenue and offsets to outlays	\$302,942.25	\$201,708.64	\$267,547.63
Premiums	—	—	—
Municipal indebtedness	50,000.00	—	—
Transfers and refunds	2,283.13	25,286.74	3,788.09
Agency, trust, and investment	11,534.04	18,041.01	37,269.44
Total receipts	\$366,759.42	\$245,036.39	\$308,605.16
Balance on hand, including funds	62,715.77	112,377.67	97,262.90
GRAND TOTAL	\$429,475.19	\$357,414.06	\$405,868.06

Graded According to Population of 1945 — Continued.

PAYMENTS.	Leicester POPULATION 5,154	Wrentham POPULATION 5,097	Oxford POPULATION 5,022
Maintenance	\$254,766.08	\$165,299.07	\$245,650.66
<i>Departmental</i>	254,766.08	154,284.25	242,473.81
General government	11,049.78	9,564.85	14,469.17
Protection of persons and property	9,317.01	15,084.86	11,455.57
Health and sanitation	7,290.57	5,582.96	10,253.79
Highways	54,899.70	35,450.72	38,234.50
Charities	73,205.35	23,640.24	74,655.13
Veterans' services	5,030.19	314.40	4,255.31
Schools	85,324.07	56,839.96	82,356.22
Libraries	3,400.89	1,841.86	2,392.15
Recreation	1,566.81	1,269.40	861.53
Pensions	—	—	—
Unclassified	3,681.71	4,695.00	3,540.44
<i>Public service enterprises</i>	—	9,274.92	—
Electric light	—	—	—
Water	—	9,274.92	—
All other	—	—	—
<i>Cemeteries</i>	—	1,739.90	3,176.85
<i>Administration of trust funds</i>	—	—	—
Interest	1,881.44	982.50	955.57
<i>Loans, general purposes</i>	1,881.44	825.00	955.57
<i>Loans, public service enterprises</i>	—	157.50	—
<i>Loans, cemeteries</i>	—	—	—
Outlays	5,946.24	12,389.52	2,939.87
<i>Departmental</i>	5,946.24	5,691.62	2,939.87
General government	—	1,029.67	—
Protection of persons and property	1,800.00	273.50	1,481.66
Health and sanitation	—	—	—
Highways	607.42	190.00	1,049.56
Charities	—	—	—
Schools	3,538.82	4,198.45	—
Libraries	—	—	—
Recreation	—	—	202.20
Unclassified	—	—	206.45
<i>Public service enterprises</i>	—	6,697.90	—
Electric light	—	—	—
Water	—	6,697.90	—
All other	—	—	—
<i>Cemeteries</i>	—	—	—
Municipal indebtedness	60,681.10	9,000.00	5,900.00
<i>From sinking funds</i>	—	—	—
<i>From revenue and other sources</i>	10,681.10	9,000.00	5,900.00
<i>Bonds refunded, current year</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	—
Transfers	1,448.87	25,103.71	3,340.72
<i>To sinking funds from revenue</i>	—	—	—
<i>All other</i>	1,448.87	25,103.71	3,340.72
Refunds	834.26	183.03	447.37
Agency, trust, and investment	22,523.39	42,633.60	36,329.89
<i>Taxes and licenses for State</i>	3,740.00	4,352.00	3,604.00
<i>Taxes for county</i>	6,457.79	4,650.61	6,222.97
<i>Expenditures for grade crossings</i>	—	—	—
<i>Sinking and other permanent funds</i>	11,382.00	32,671.79	25,468.52
<i>All other</i>	943.60	959.20	1,034.40
RECAPITULATION.			
Maintenance and interest	\$256,647.52	\$166,281.57	\$246,606.23
Permanent debt (except from sinking funds)	10,681.10	9,000.00	5,900.00
Sinking fund requirements from revenue	—	—	—
Outlays	5,946.24	12,389.52	2,939.87
Permanent debt from sinking funds	—	—	—
Bonds refunded, current year	—	—	—
Temporary loans	50,000.00	—	—
Transfers (except to sinking funds) and refunds	2,283.13	25,286.74	3,788.09
Agency, trust, and investment	22,523.39	42,633.60	36,329.89
Total payments	\$348,081.38	\$255,591.43	\$295,564.08
Balance on hand, including funds	81,598.81	101,822.63	110,303.98
GRAND TOTAL	\$429,475.19	\$357,414.06	\$405,868.06

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (92 TOWNS).		POPULATION 1,105,480
REVENUE.		\$77,345,485.56
General		59,227,737.43
<i>Taxes</i>		62,108,869.36
Property, poll, and income		47,387,690.76
Corporation, bank, etc.		4,721,278.60
<i>Licenses and permits</i>		771,530.82
<i>Fines and forfeits</i>		46,067.29
<i>Grants and gifts</i>		6,234,647.46
For expenses		6,223,220.52
For outlays		11,426.94
<i>All other</i>		66,532.50
Commercial		18,117,748.13
<i>Special assessments</i>		283,956.72
To meet expenses		106,035.87
To meet outlays		177,920.85
<i>Privileges</i>		951,390.23
<i>Departmental</i>		16,825,151.03
General government		101,122.09
Protection of persons and property		86,567.74
Health and sanitation		409,417.66
Highways		300,206.72
Charities		115,732.64
Veterans' services		25,038,681.47
Schools		115,732.64
Libraries		608,649.91
Recreation		51,985.73
Unclassified		42,147.34
<i>Public service enterprises</i>		170,639.73
Electric light		9,345,567.86
Water		24,788,157.68
All other		4,444,280.54
<i>Cemeteries</i>		113,149.64
<i>Interest</i>		324,596.22
On sinking funds		387,086.07
On trust and investment funds		216.54
All other		191,791.52
		195,078.01
NON-REVENUE.		\$26,148,014.53
Offsets to outlays		360,842.55
<i>Departmental</i>		334,776.01
<i>Public service enterprises</i>		26,002.54
<i>Cemeteries</i>		64.00
Municipal indebtedness		7,832,560.30
<i>Loans, general purposes</i>		112,167.00
<i>Loans, public service enterprises</i>		173,000.00
<i>Loans, cemeteries</i>		27,000.00
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		7,412,846.40
<i>Unpaid warrants or orders, current year</i>		104,665.89
<i>Premiums</i>		881.01
Transfers		3,441,653.81
<i>From sinking funds</i>		—
<i>All other</i>		3,441,653.81
Refunds		215,417.26
Agency, trust, and investment		14,297,540.61
<i>Taxes and licenses for State</i>		1,658,470.00
<i>Taxes for county</i>		2,415,447.38
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		9,988,813.35
<i>All other</i>		234,809.88
RECAPITULATION.		
Revenue and offsets to outlays		\$77,706,328.11
Premiums		881.01
Municipal indebtedness		7,831,679.29
Transfers and refunds		3,657,071.07
Agency, trust, and investment		14,297,540.61
Total receipts		\$103,493,500.09
Balance on hand, including funds		25,488,438.01
GRAND TOTAL		\$128,981,938.10

¹ Includes \$153.75 from administration of trust funds.² Includes \$328,099.99 from municipal general hospitals.³ Includes gas. See footnotes on pp. 90 and 106.

Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (92 TOWNS).

POPULATION
1,105,480

Maintenance	\$66,804,075.27
<i>Departmental</i>	<i>59,835,410.23</i>
General government	3,700,841.82
Protection of persons and property	7,790,408.91
Health and sanitation	3,760,722.62
Highways	6,890,454.14
Charities	¹ 11,906,851.93
Veterans' services	772,741.67
Schools	20,627,877.86
Libraries	1,058,013.19
Recreation	1,091,309.99
Pensions	1,252,381.44
Unclassified	983,806.66
<i>Public service enterprises</i>	<i>6,414,721.18</i>
Electric light	² 3,661,360.17
Water	2,663,759.53
All other	89,601.48
<i>Cemeteries</i>	<i>517,400.84</i>
<i>Administration of trust funds</i>	<i>36,543.02</i>
Interest	602,037.98
<i>Loans, general purposes</i>	<i>361,475.22</i>
<i>Loans, public service enterprises</i>	<i>240,480.26</i>
<i>Loans, cemeteries</i>	<i>82.50</i>
Outlays	3,754,600.73
<i>Departmental</i>	<i>2,742,915.36</i>
General government	135,726.01
Protection of persons and property	349,615.38
Health and sanitation	568,998.85
Highways	978,855.26
Charities	³ 35,822.84
Schools	291,891.62
Libraries	15,961.14
Recreation	266,570.73
Unclassified	99,473.53
<i>Public service enterprises</i>	<i>919,825.85</i>
Electric light	280,995.77
Water	638,830.08
All other	—
<i>Cemeteries</i>	<i>91,859.52</i>
Municipal indebtedness	10,692,244.45
<i>From sinking funds</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>⁴2,880,540.23</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,737,060.00</i>
<i>Warrants or orders, previous years</i>	<i>74,644.22</i>
Transfers	3,441,653.81
<i>To sinking funds from revenue</i>	<i>—</i>
<i>All other</i>	<i>3,441,653.81</i>
Refunds	215,417.26
Agency, trust, and investment	17,057,526.96
<i>Taxes and licenses for State</i>	<i>1,658,470.00</i>
<i>Taxes for county</i>	<i>2,416,447.38</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,749,277.83</i>
<i>All other</i>	<i>234,331.75</i>

RECAPITULATION.

Maintenance and interest	\$67,406,113.25
Permanent debt (except from sinking funds)	⁴ 2,880,540.23
Sinking fund requirements from revenue	—
Outlays	3,754,600.73
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	7,811,704.22
Transfers (except to sinking funds) and refunds	3,657,071.07
Agency, trust, and investment	17,057,526.96
Total payments	\$102,567,556.46
<i>Balance on hand, including funds</i>	<i>26,414,381.64</i>
GRAND TOTAL	\$128,981,938.10

¹ Includes \$445,351.19 for municipal general hospitals.² Includes gas. See footnotes on pp. 91 and 107.³ Includes \$16,296.02 for municipal general hospitals.⁴ Includes \$9,000 paid from sewer reserve; \$3,100 paid from gifts for outlays; \$2,000 paid from offsets to outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1945.

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	
Brookline	\$408,000.00	\$243,000.00	-	\$165,000.00	-	-	-
Arlington	106,469.76	81,000.00	-	-	-	-	\$25,469.76
Watertown	281,000.00	281,000.00	-	-	-	-	-
Belmont	77,500.00	132,500.00	-	45,000.00	-	-	-
Weymouth	105,500.00	66,000.00	-	39,500.00	-	-	-
Framingham	506,000.00	275,000.00	-	231,000.00	-	-	-
Methuen	266,776.00	257,900.00	-	8,876.00	-	-	-
Milton	621,000.00	393,000.00	-	228,000.00	-	-	-
Brantree	379,000.00	369,000.00	-	10,000.00	-	-	-
West Springfield	138,000.00	121,000.00	-	17,000.00	-	-	-
Winthrop	52,000.00	52,000.00	-	-	-	-	-
Wakefield	144,000.00	45,000.00	-	99,000.00	-	-	-
Wellesley	335,000.00	301,000.00	-	34,000.00	-	-	-
Southbridge	283,000.00	183,000.00	-	-	\$100,000.00	-	-
Greenfield	65,000.00	25,000.00	-	40,000.00	-	-	-
Saugus	730,091.78	399,000.00	\$131,091.78	-	200,000.00	-	-
Dedham	-	-	-	-	-	-	-
Norwood	385,473.37	300,577.00	-	31,000.00	-	-	53,896.37
Milford	152,309.16	148,000.00	4,309.16	-	-	-	-
Natick	213,800.00	185,400.00	-	28,500.00	-	-	-
Winchester	97,000.00	97,000.00	-	-	-	-	-
Danvers	212,500.00	147,500.00	-	65,000.00	-	-	-
Needham	158,000.00	158,000.00	-	-	-	\$1,800.00	-
Lexington	226,800.00	205,000.00	-	20,000.00	-	-	-
Plymouth	72,000.00	72,000.00	-	-	-	-	-
Webster	36,000.00	23,000.00	-	13,000.00	-	-	-
Clinton	17,000.00	17,000.00	-	-	-	-	-
Adams	89,000.00	89,000.00	-	-	-	-	-
Marblehead	330,000.00	311,000.00	-	19,000.00	-	-	-
Reading	197,500.00	130,500.00	-	67,000.00	-	-	-
Fairhaven	164,000.00	75,000.00	-	89,000.00	-	-	-
Stoneham	84,000.00	74,000.00	-	10,000.00	-	-	-
Andover	281,000.00	206,000.00	-	75,000.00	-	-	-
Swampscott	301,500.00	301,500.00	-	5,000.00	-	-	-
Athol	95,000.00	90,000.00	-	-	-	-	-
North Attleborough	-	-	-	-	-	-	-
Amesbury	17,000.00	2,000.00	-	15,000.00	-	-	-
Easthampton	65,000.00	61,000.00	-	4,000.00	-	-	-
Northbridge	45,500.00	45,500.00	-	-	-	-	-
Dartmouth	69,500.00	16,000.00	-	53,500.00	-	-	-
Palmer	8,000.00	8,000.00	-	-	-	-	-
Hingham	154,369.85	125,000.00	-	-	-	-	29,369.85
Middleborough	6,450.00	6,450.00	-	-	-	-	-
Shrewsbury	79,000.00	13,000.00	-	66,000.00	-	-	-
Stoughton	39,000.00	30,000.00	-	9,000.00	-	-	-

TABLE III. — *Relation of Indebtedness to Valuation — 1945.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, as of January 1, 1945, together with the supplemental assessment of December, 1945, and the valuation of motor vehicles for the year 1945.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1945 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Amherst	7,089	6.4	\$ 9,861,905	\$636,000.00	—	\$636,000.00
2 Wilmington	5,564	3.6	4,645,391	165,500.00	—	165,500.00
3 Bridgewater	8,641	2.9	5,526,288	160,000.00	—	160,000.00
4 Hudson	8,126	2.8	6,995,445	193,000.00	—	193,000.00
5 Mansfield	6,978	2.7	7,983,362	215,000.00	—	215,000.00
6 Abington	6,374	2.7	5,704,523	152,500.00	—	152,500.00
7 Saugus	16,662	2.4	16,376,287	399,000.00	—	399,000.00
8 Maynard	7,017	1.9	5,468,985	103,000.00	—	103,000.00
9 Spencer	6,765	1.9	4,822,446	90,500.00	—	90,500.00
10 Winchendon	6,461	1.8	5,092,799	93,500.00	—	93,500.00
11 Andover	11,920	1.7	16,811,409	281,000.00	—	281,000.00
12 Somerset	6,815	1.7	14,221,877	237,500.00	—	237,500.00
13 Danvers	14,614	1.7	12,728,970	212,500.00	—	212,500.00
14 Milton	21,718	1.6	39,073,690	621,000.00	—	621,000.00
15 Marblehead	12,524	1.5	22,507,444	330,000.00	—	330,000.00
16 Framingham	25,502	1.5	34,735,333	506,000.00	—	506,000.00
17 Fairhaven	12,072	1.5	11,300,523	164,000.00	—	164,000.00
18 Methuen	23,160	1.4	19,284,576	266,776.00	—	266,776.00
19 Leicester	5,154	1.3	3,634,773	49,000.00	—	49,000.00
20 Norwood	16,508	1.3	24,771,847	331,577.00	—	331,577.00
21 Braintree	20,279	1.3	28,436,135	379,000.00	—	379,000.00
22 Southbridge	17,561	1.3	14,449,123	185,000.00	—	185,000.00
23 Swampscott	11,835	1.3	23,922,324	301,500.00	—	301,500.00
24 Ludlow	8,065	1.2	6,400,897	76,000.00	—	76,000.00
25 Wrentham	5,097	1.2	4,160,362	48,000.00	—	48,000.00
26 Concord	8,382	1.1	10,927,857	124,200.00	—	124,200.00
27 Ipswich	6,610	1.1	7,165,724	81,400.00	—	81,400.00
28 Reading	12,327	1.1	17,962,963	197,500.00	—	197,500.00
29 Natick	15,789	1.1	20,095,325	213,900.00	—	213,900.00
30 Rockland	8,603	1.0	9,142,243	94,000.00	—	94,000.00
31 Lexington	14,452	1.0	22,592,784	225,000.00	—	225,000.00
32 Milford	15,801	1.0	14,947,285	148,000.00	—	148,000.00
33 Uxbridge	6,635	1.0	7,173,466	70,500.00	—	70,500.00
34 Auburn	7,865	1.0	7,246,275	71,000.00	—	71,000.00
35 Adams	12,724	0.9	9,395,455	89,000.00	—	89,000.00
36 Agawam	8,420	0.9	9,892,745	92,000.00	—	92,000.00
37 Easton	5,723	0.9	5,208,029	48,000.00	—	48,000.00
38 Athol	11,804	0.9	10,589,483	95,000.00	—	95,000.00
39 Randolph	8,463	0.8	7,313,633	61,000.00	—	61,000.00
40 Shrewsbury	9,296	0.8	10,036,244	79,000.00	—	79,000.00
41 Ware	7,578	0.8	5,804,506	44,500.00	—	44,500.00
42 Oxford	5,022	0.8	3,393,926	26,000.00	—	26,000.00
43 Walpole	8,409	0.8	13,706,792	104,000.00	—	104,000.00
44 Wellesley	17,581	0.7	45,318,540	335,000.00	—	335,000.00
45 Whitman	8,290	0.7	8,075,943	58,000.00	—	58,000.00
46 Easthampton	10,578	0.7	9,302,869	65,000.00	—	65,000.00
47 Swansea	5,565	0.7	4,780,961	33,000.00	—	33,000.00
48 Montague	7,602	0.7	9,786,361	65,000.00	—	65,000.00
49 Northbridge	10,212	0.6	7,110,366	45,500.00	—	45,500.00
50 Wakefield	18,677	0.6	23,018,517	144,000.00	—	144,000.00
51 Needham	14,507	0.6	27,749,203	158,000.00	—	158,000.00
52 Stoneham	12,032	0.6	14,926,055	84,000.00	—	84,000.00
53 Watertown	37,438	0.5	52,880,825	281,000.00	—	281,000.00
54 Chelmsford	8,726	0.5	7,957,215	42,000.00	—	42,000.00
55 West Springfield	19,453	0.5	26,688,684	138,000.00	—	138,000.00
56 Dartmouth	9,909	0.5	13,581,828	69,500.00	—	69,500.00
57 South Hadley	7,352	0.5	8,467,141	45,000.00	—	45,000.00
58 Stoughton	9,063	0.5	8,570,280	39,000.00	—	39,000.00
59 Hingham	9,676	0.5	27,566,620	125,000.00	—	125,000.00
60 Longmeadow	6,411	0.4	14,377,077	62,000.00	—	62,000.00
61 Great Barrington	6,232	0.4	8,395,291	36,000.00	—	36,000.00
62 Barnstable	8,647	0.4	25,638,143	102,000.00	—	102,000.00
63 Webster	13,534	0.4	10,235,055	36,000.00	—	36,000.00
64 Plymouth	13,536	0.3	22,125,512	72,000.00	—	72,000.00
65 Canton	6,704	0.3	8,484,860	26,667.00	—	26,667.00
66 Brookline	56,940	0.3	131,946,339	408,000.00	—	408,000.00
67 Winchester	15,300	0.3	34,444,632	97,000.00	—	97,000.00
68 Tewksbury	5,949	0.3	5,625,471	15,000.00	—	15,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1945 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1945 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Greenfield . . .	17,020	0.3	\$24,918,034	\$65,000.00	-	\$65,000.00
70 Millbury . . .	7,666	0.3	5,523,732	14,000.00	-	14,000.00
71 Franklin . . .	7,531	0.2	8,415,310	20,500.00	-	20,500.00
72 Orange . . .	5,762	0.2	4,931,157	10,800.00	-	10,800.00
73 Wareham . . .	7,439	0.2	13,889,422	30,000.00	-	30,000.00
74 Winthrop . . .	18,696	0.2	24,259,050	52,000.00	-	52,000.00
75 North Andover . .	7,936	0.2	7,736,038	16,000.00	-	16,000.00
76 Weymouth . . .	27,957	0.2	52,921,826	105,500.00	-	105,500.00
77 Amesbury . . .	10,824	0.2	9,057,506	17,000.00	-	17,000.00
78 Seekonk . . .	5,249	0.2	6,219,995	11,500.00	-	11,500.00
79 Dracut . . .	7,434	0.2	4,902,133	9,000.00	-	9,000.00
80 Clinton . . .	12,736	0.2	11,111,404	17,000.00	-	17,000.00
81 Belmont . . .	28,866	0.1	53,895,359	77,500.00	-	77,500.00
82 Arlington . . .	43,515	0.1	57,078,162	81,000.00	\$14,599.90	66,400.10
83 Palmer . . .	9,716	0.1	7,445,044	8,000.00	-	8,000.00
84 Billerica . . .	8,504	0.1	8,723,564	8,000.00	-	8,000.00
85 Middleborough . .	9,596	0.1	8,751,968	6,450.00	-	6,450.00
86 Monson . . .	5,662	0.1	2,973,722	2,000.00	-	2,000.00
87 Falmouth . . .	7,751	1-	22,707,388	8,000.00	-	8,000.00
88 Dedham . . .	16,659	-	25,813,067	-	-	-
89 Foxborough . . .	6,457	-	6,238,944	-	-	-
90 Grafton . . .	7,969	-	4,343,962	-	-	-
91 North Attleborough	11,552	-	10,645,342	-	-	-
92 Westborough . . .	6,665	-	4,943,583	-	-	-
92 Towns . . .	1,105,480	-	\$1,486,210,929	\$11,197,770.00	\$14,599.90	\$11,183,170.10

1 Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1945 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 142), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 142 and 143). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 84 to 133, under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)		INCURRED					CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	-	-	-	\$500,000.00	-	-	\$120,000.00	-	\$26,000.00	\$500,000.00	-	-
Arlington	-	-	-	-	-	\$25,469.76	60,000.00	-	-	-	-	\$19,478.79
Watertown	\$35,000.00	-	-	300,000.00	-	-	97,000.00	-	-	300,000.00	-	-
Belmont	-	-	-	200,000.00	-	-	120,500.00	-	-	200,000.00	-	-
Weymouth	-	-	-	400,000.00	-	-	44,000.00	-	27,000.00	400,000.00	-	-
Frammingham	-	-	-	400,000.00	-	-	79,500.00	-	6,500.00	400,000.00	-	-
Methuen	-	-	-	350,000.00	-	-	59,000.00	-	42,000.00	400,000.00	-	-
Milton	-	-	-	350,000.00	-	-	85,000.00	-	8,000.00	450,000.00	-	-
Brantree	249,000.00	-	-	200,000.00	-	-	47,000.00	-	43,000.00	350,000.00	-	-
West Springfield	-	-	\$10,000.00	200,000.00	-	-	27,000.00	-	3,000.00	200,000.00	-	-
Winthrop	-	-	-	375,000.00	-	-	13,000.00	-	-	500,000.00	-	-
Wakefield	-	-	-	-	-	-	13,500.00	-	26,000.00	-	\$3,000.00	-
Wellesley	-	-	-	-	-	-	69,000.00	-	13,000.00	-	-	-
Southbridge	-	-	-	300,000.00	-	-	28,000.00	-	-	300,000.00	-	-
Greenfield	-	-	-	-	-	-	6,000.00	-	4,000.00	-	-	-
Saugus	-	-	-	450,000.00	-	-	22,000.00	\$35,717.03	-	450,000.00	-	-
Dedham	-	-	-	100,000.00	-	-	-	-	-	100,000.00	-	-
Norwood	-	-	-	-	-	53,896.37	67,000.00	-	24,000.00	-	-	44,359.60
Milford	-	-	-	200,000.00	-	-	30,000.00	1,641.05	-	200,000.00	-	-
Natick	-	-	-	300,000.00	-	-	26,600.00	-	6,250.00	400,000.00	-	-
Winchester	-	-	-	200,000.00	-	-	46,000.00	-	-	200,000.00	-	-
Danvers	28,500.00	-	-	-	-	-	32,000.00	-	17,000.00	-	-	-
Needham	-	-	-	-	\$1,800.00	-	50,500.00	-	-	-	-	-
Lexington	-	-	-	-	-	-	44,500.00	-	5,000.00	-	2,000.00	-
Plymouth	-	-	-	-	-	-	13,000.00	-	-	-	-	-
Webster	-	-	-	75,000.00	-	-	9,000.00	-	1,000.00	75,000.00	2,000.00	-
Clinton	-	-	-	50,000.00	4,400.00	-	12,000.00	-	-	50,000.00	5,460.00	-
Adams	-	-	-	100,000.00	-	-	23,500.00	-	-	100,000.00	-	-
Marblehead	-	-	-	-	-	-	41,000.00	-	4,000.00	-	-	-
Reading	-	-	-	-	-	-	34,000.00	-	27,000.00	-	-	-
Fairhaven	-	-	-	100,000.00	1,200.00	-	35,000.00	13,662.63	3,500.00	100,000.00	1,200.00	-
Stonemam	-	-	-	100,000.00	-	-	24,750.00	9,007.56	10,000.00	100,000.00	-	-
Andover	-	-	75,000.00	-	-	-	26,000.00	-	-	-	-	-
Swampscott	-	-	-	200,000.00	-	-	40,500.00	-	1,500.00	200,000.00	-	-
Attol	-	-	-	-	-	-	14,000.00	-	1,000.00	-	-	-
North Attleborough	2,000.00	-	-	-	-	-	-	-	-	-	-	-
Amesbury	-	-	-	50,000.00	500.00	-	2,000.00	-	3,000.00	50,000.00	500.00	-
Easthampton	-	-	-	125,000.00	-	-	9,000.00	-	2,000.00	125,000.00	-	-
Northbridge	-	-	-	-	-	-	11,000.00	-	-	-	-	-
Dartmouth	-	-	-	-	-	-	7,000.00	-	12,000.00	-	-	-
Palmer	-	-	-	-	-	-	5,000.00	-	-	-	-	-

Hingham	-	-	-	25,299.76	8,000.00	-	-	-	10,805.83
Middleborough	-	-	-	-	5,100.00	-	-	-	-
Shrewsbury	-	-	-	-	3,000.00	-	-	-	-
Stoughton	-	-	-	-	9,000.00	-	-	150,000.00	-
Chelmsford	-	-	-	-	11,000.00	-	-	-	4,000.00
Barnstable	-	-	-	-	15,000.00	-	-	200,000.00	-
Bridgewater	-	-	-	-	-	-	-	19,000.00	-
Rockland	-	-	-	-	18,000.00	-	-	50,000.00	-
Billerica	-	-	-	-	16,000.00	-	-	2,000.00	5,000.00
Randolph	-	-	-	-	22,000.00	-	-	75,000.00	2,000.00
Agawam	-	-	-	-	8,000.00	-	-	50,000.00	-
Walpole	-	-	-	-	11,200.00	-	-	2,000.00	-
Concord	-	-	-	-	9,000.00	-	-	5,000.00	-
Whitman	-	-	-	-	3,000.00	-	-	12,500.00	-
Hudson	-	-	-	-	13,000.00	-	-	36,000.00	-
Ludlow	-	-	-	-	1,000.00	-	-	75,000.00	-
Grafton	-	-	-	-	2,000.00	-	-	200,000.00	-
North Andover	-	-	-	-	10,000.00	-	-	200,000.00	-
Auburn	-	-	-	-	8,000.00	-	-	-	500.00
Falmouth	-	-	-	-	50,000.00	-	-	-	-
Millbury	-	-	-	-	4,000.00	-	-	58,000.00	50,000.00
Montague	-	-	-	-	14,000.00	-	-	50,000.00	-
Ware	-	-	-	-	11,000.00	-	-	200,000.00	1,000.00
Franklin	-	-	-	-	6,000.00	-	-	1,500.00	-
Wareham	-	-	-	-	10,000.00	-	-	3,500.00	-
Draut	-	-	-	-	4,000.00	-	-	-	-
South Hadley	-	-	-	-	16,000.00	-	-	50,000.00	20,000.00
Amherst	-	-	-	-	15,000.00	-	-	-	-
Maynard	-	-	-	-	13,000.00	-	-	20,000.00	3,000.00
Mansfield	-	-	-	-	9,000.00	-	-	5,000.00	-
Somerset	-	-	-	-	12,750.00	-	-	20,000.00	-
Spencer	-	-	-	-	11,500.00	-	-	4,000.00	-
Canton	5,000.00	-	-	-	4,000.00	-	-	2,000.00	-
Westborough	16,667.00	-	-	-	-	-	-	100,000.00	-
Uxbridge	-	-	-	-	9,500.00	-	-	-	-
Ipswich	-	-	-	-	12,400.00	-	-	4,000.00	-
Windenden	-	-	-	-	8,500.00	-	-	3,000.00	-
Foxborough	-	-	-	-	-	-	-	-	-
Longmeadow	-	-	-	-	19,000.00	-	-	-	-
Abington	-	-	-	-	18,000.00	-	-	4,000.00	-
Great Barrington	-	-	-	-	3,000.00	-	-	-	-
Tewksbury	-	-	-	-	6,000.00	-	-	-	-
Orange	-	-	-	-	12,000.00	-	-	50,000.00	10,000.00
Easton	-	-	-	-	9,500.00	-	-	1,000.00	-
Monson	-	-	-	-	1,000.00	-	-	-	-
Swansea	-	-	-	-	4,000.00	-	-	-	14,000.00
Wilmington	5,000.00	-	-	-	7,546.40	-	-	-	9,600.00
Seekonk	-	-	-	-	1,800.00	-	-	13,900.00	2,000.00
Leicester	-	-	-	-	60,000.00	-	-	-	-
Wrentham	-	-	-	-	50,000.00	-	-	50,000.00	-
Oxford	-	-	-	-	-	-	-	6,000.00	-
92 Towns.	\$141,167.00	-	\$173,000.00	\$7,303,000.00	\$109,846.40	\$104,665.89	\$62,094.19	\$502,150.00	\$7,598,000.00
									\$139,060.00
									\$74,644.22

¹Includes \$2,000 cemetery loans.²Includes \$29,000 cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1945.*

Towns. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$109,316.01	\$22,045.80	\$1,609.94	\$85,660.27
Arlington	54,673.35	15,686.79	627.51	38,359.05
Watertown	47,365.58	8,036.40	587.47	38,741.71
Belmont	44,868.13	14,321.56	572.52	29,974.05
Weymouth	8,312.75	7,746.80	565.95	—
Milton	27,625.06	6,099.70	445.13	21,080.23
Braintree	4,447.79	4,144.90	302.89	—
Winthrop	25,879.68	6,638.78	265.33	18,975.57
Wakefield	6,152.44	5,916.01	236.43	—
Wellesley	7,129.34	6,642.70	486.64	—
Saugus	170.63	—	170.63	—
Dedham	4,195.33	3,909.60	285.73	—
Norwood	4,090.60	4,090.60	—	—
Winchester	9,716.62	9,342.47	374.15	—
Needham	4,251.56	3,963.90	287.66	—
Lexington	20,857.38	6,585.23	—	14,272.15
Reading	4,898.77	4,898.77	—	—
Stoneham	15,061.31	4,122.47	165.34	10,773.50
Swampscott	15,003.59	—	266.77	14,736.82
Hingham	184.76	—	184.76	—
Stoughton	1,375.60	1,375.60	—	—
Walpole	3,192.98	3,192.98	—	—
Canton	1,456.45	1,357.50	98.95	—
Totals	\$420,225.71	\$140,118.56	\$7,533.80	\$272,573.35

The following towns over 5,000 population made no sinking and loan fund payments in 1945 to the State on account of Metropolitan sewer, park, and water systems:

Abington	Easthampton	Maynard	Seekonk
Adams	Easton	Methuen	Shrewsbury
Agawam	Fairhaven	Middleborough	Somerset
Amesbury	Falmouth	Millford	Southbridge
Amherst	Foxborough	Millbury	South Hadley
Andover	Framingham	Monson	Spencer
Athol	Franklin	Montague	Swansea
Auburn	Grafton	Natick	Tewksbury
Barnstable	Great Barrington	North Andover	Uxbridge
Billerica	Greenfield	North Attleborough	Ware
Bridgewater	Hudson	Northbridge	Wareham
Chelmsford	Ipswich	Orange	Webster
Clinton	Leicester	Oxford	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Mansfield	Randolph	Wilmington
Dracut	Marblehead	Rockland	Winchendon
			Wrentham

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1945.*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline	\$255,316.01	\$146,000.00	—	—	\$109,316.01	—
Arlington	114,673.35	60,000.00	—	—	54,673.35	—
Watertown	146,365.58	97,000.00	\$2,000.00	—	47,365.58	—
Belmont	92,368.13	47,500.00	—	—	44,868.13	—
Weymouth	58,812.75	50,500.00	—	—	8,312.75	—
Framingham	121,500.00	121,500.00	—	—	—	—
Methuen	67,000.00	67,000.00	—	—	—	—
Milton	155,625.06	128,000.00	—	—	27,625.06	—
Braintree	51,447.79	47,000.00	—	—	4,447.79	—
West Springfield	30,000.00	30,000.00	—	—	—	—
Winthrop	38,879.68	13,000.00	—	—	25,879.68	—
Wakefield	48,652.44	39,500.00	3,000.00	—	6,152.44	—
Wellesley	89,129.34	82,000.00	—	—	7,129.34	—
Southbridge	33,300.00	28,000.00	5,300.00	—	—	—
Greenfield	10,000.00	10,000.00	—	—	—	—
Saugus	57,887.66	22,000.00	—	—	170.63	\$35,717.03
Dedham	4,195.33	—	—	—	4,195.33	—
Norwood	95,090.60	91,000.00	—	—	4,090.60	—
Millford	37,641.05	30,000.00	6,000.00	—	—	1,641.05
Natick	32,850.00	32,850.00	—	—	—	—
Winchester	60,716.62	46,000.00	5,000.00	—	9,716.62	—
Danvers	49,000.00	49,000.00	—	—	—	—
Needham	54,751.56	50,500.00	—	—	4,251.56	—

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1945 —*
Concluded.

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Lexington . . .	\$70,857.38	\$49,500.00	\$500.00	—	\$20,857.38	—
Plymouth . . .	13,000.00	13,000.00	—	—	—	—
Webster . . .	14,737.00	10,000.00	4,737.00	—	—	—
Clinton . . .	17,700.00	12,000.00	5,700.00	—	—	—
Adams . . .	23,500.00	23,500.00	—	—	—	—
Marblehead . . .	45,000.00	45,000.00	—	—	—	—
Reading . . .	63,898.77	¹ 59,000.00	—	—	4,898.77	—
Fairhaven . . .	52,162.63	38,500.00	—	—	—	\$13,662.63
Stoneham . . .	58,818.87	34,750.00	—	—	15,061.31	9,007.56
Andover . . .	26,000.00	26,000.00	—	—	—	—
Swampscott . . .	57,003.59	42,000.00	—	—	15,003.59	—
Athol . . .	19,600.00	15,000.00	4,600.00	—	—	—
North Attleborough . . .	—	—	—	—	—	—
Amesbury . . .	5,000.00	5,000.00	—	—	—	—
Easthampton . . .	11,000.00	11,000.00	—	—	—	—
Northbridge . . .	15,000.00	11,000.00	4,000.00	—	—	—
Dartmouth . . .	19,000.00	19,000.00	—	—	—	—
Palmer . . .	5,000.00	5,000.00	—	—	—	—
Hingham . . .	8,184.76	8,000.00	—	—	184.76	—
Middleborough . . .	4,000.00	² 4,000.00	—	—	—	—
Shrewsbury . . .	17,600.00	14,000.00	3,600.00	—	—	—
Stoughton . . .	13,375.60	12,000.00	—	—	1,375.60	—
Chelmsford . . .	11,000.00	11,000.00	—	—	—	—
Barnstable . . .	15,000.00	15,000.00	—	—	—	—
Bridgewater . . .	19,000.00	19,000.00	—	—	—	—
Rockland . . .	20,000.00	20,000.00	—	—	—	—
Billerica . . .	2,000.00	2,000.00	—	—	—	—
Randolph . . .	18,000.00	18,000.00	—	—	—	—
Agawam . . .	22,000.00	22,000.00	—	—	—	—
Walpole . . .	16,192.98	13,000.00	—	—	3,192.98	—
Concord . . .	23,700.00	23,700.00	—	—	—	—
Whitman . . .	9,000.00	9,000.00	—	—	—	—
Hudson . . .	40,133.33	39,000.00	1,133.33	—	—	—
Ludlow . . .	19,000.00	19,000.00	—	—	—	—
Grafton . . .	3,000.00	1,000.00	2,000.00	—	—	—
North Andover . . .	2,000.00	2,000.00	—	—	—	—
Auburn . . .	12,500.00	10,000.00	2,500.00	—	—	—
Falmouth . . .	8,000.00	8,000.00	—	—	—	—
Millbury . . .	7,384.82	4,000.00	2,500.00	—	—	884.82
Montague . . .	14,000.00	14,000.00	—	—	—	—
Ware . . .	12,500.00	12,500.00	—	—	—	—
Franklin . . .	9,500.00	9,500.00	—	—	—	—
Wareham . . .	10,000.00	10,000.00	—	—	—	—
Dracut . . .	4,000.00	4,000.00	—	—	—	—
South Hadley . . .	16,000.00	16,000.00	—	—	—	—
Amherst . . .	34,000.00	³ 34,000.00	—	—	—	—
Maynard . . .	18,000.00	18,000.00	—	—	—	—
Mansfield . . .	5,000.00	⁴ 5,000.00	—	—	—	—
Somerset . . .	32,750.00	32,750.00	—	—	—	—
Spencer . . .	17,500.00	15,500.00	2,000.00	—	—	—
Canton . . .	7,456.45	6,000.00	—	—	1,456.45	—
Westborough . . .	1,800.00	—	1,800.00	—	—	—
Uxbridge . . .	12,500.00	9,500.00	3,000.00	—	—	—
Ipswich . . .	16,400.00	16,400.00	—	—	—	—
Winchendon . . .	14,000.00	11,500.00	2,500.00	—	—	—
Foxborough . . .	—	—	—	—	—	—
Longmeadow . . .	19,000.00	19,000.00	—	—	—	—
Abington . . .	22,000.00	22,000.00	—	—	—	—
Great Barrington . . .	3,000.00	3,000.00	—	—	—	—
Tewksbury . . .	6,000.00	6,000.00	—	—	—	—
Orange . . .	13,000.00	13,000.00	—	—	—	—
Easton . . .	9,500.00	9,500.00	—	—	—	—
Monson . . .	1,000.00	1,000.00	—	—	—	—
Swansea . . .	4,000.00	4,000.00	—	—	—	—
Wilmingon . . .	18,900.00	18,900.00	—	—	—	—
Seekonk . . .	5,500.00	5,500.00	—	—	—	—
Leicester . . .	10,681.10	8,000.00	1,500.00	—	—	1,181.10
Wrentham . . .	9,000.00	9,000.00	—	—	—	—
Oxford . . .	5,900.00	4,500.00	1,400.00	—	—	—
92 Towns . . .	\$2,866,440.23	\$2,319,350.00	\$64,770.33	—	\$420,225.71	\$62,094.19

¹ Serial loans amounting to \$2,000 were paid from offsets to outlays.² Serial loans amounting to \$2,100 were paid from gifts for outlays.³ Serial loans amounting to \$1,000 were paid from gifts for outlays.⁴ Serial loans amounting to \$9,000 were paid from sewer reserve.

DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1945					CASH AT END OF 1945						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$1,286,139.73	\$1,274,762.90	—	\$1,495.34	\$1,922.81	\$7,958.68	\$1,371,545.58	\$1,351,812.11	—	\$2,093.36	\$2,930.59	\$14,709.52
Arlington	987,101.93	974,266.53	—	—	11,074.21	1,761.19	1,065,768.05	1,048,655.60	—	—	15,133.62	1,978.83
Watertown	656,253.34	620,358.81	—	—	8,869.59	26,776.70	621,804.96	584,025.47	—	252.25	7,868.54	29,658.70
Belmont	713,751.74	698,249.13	—	2,762.50	4,220.69	8,519.42	831,341.29	812,989.73	—	465.00	6,002.00	11,884.56
Weymouth	360,568.38	349,868.79	—	—	888.77	9,810.82	419,961.30	405,275.60	—	—	1,790.03	12,895.67
Framingham	307,008.72	277,932.80	\$625.00	421.32	2,298.84	26,330.76	355,886.59	313,514.23	\$937.50	408.37	11,399.90	29,636.59
Methuen	271,932.87	262,229.39	—	—	3,205.09	4,498.39	201,641.03	194,815.03	163.81	—	740.37	5,321.82
Milton	370,614.43	362,803.25	—	2,824.92	2,295.12	2,691.14	373,945.42	367,267.93	—	1,184.98	2,795.14	2,697.37
Braintree	935,200.66	907,697.00	137.55	9.66	11,029.01	16,327.44	943,146.24	918,864.77	—	—	6,644.31	17,637.16
West Springfield	427,733.70	422,511.53	—	—	5,098.18	123.99	390,757.96	382,380.57	—	—	6,830.28	1,538.11
Winthrop	264,099.64	259,519.70	1,622.08	—	1,986.35	971.51	165,199.66	148,058.50	3,608.95	—	11,856.84	1,615.37
Wakefield	580,147.01	533,664.30	2,125.00	97.00	3,479.21	40,781.50	698,836.81	646,442.23	4,542.65	85.00	710.89	44,056.04
Wellesley	718,547.99	710,013.28	—	—	222.59	8,312.12	959,822.53	946,746.33	—	—	2,068.55	11,007.65
Southbridge	423,688.94	418,180.79	1,043.10	—	319.43	4,145.62	358,928.18	350,863.89	—	—	2,935.33	5,128.96
Greenfield	567,911.13	562,578.71	—	27.69	3,890.50	1,414.23	571,912.91	559,608.32	—	27.69	3,214.34	9,062.56
Saugus	136,526.20	124,327.24	—	1,504.78	2,404.77	8,289.41	154,548.25	146,136.86	—	2,184.83	4,822.36	1,404.20
Dedham	371,983.93	351,960.28	—	923.42	2,532.35	16,567.88	486,360.53	462,660.13	—	—	3,607.46	20,092.94
Norwood	507,906.85	492,043.80	90.00	4,642.06	3,697.10	7,433.89	533,049.12	501,313.95	693.75	5,990.37	8,874.92	16,176.13
Milford	169,764.60	143,125.68	375.00	22,424.62	1,100.62	2,738.68	167,840.53	161,675.34	437.50	206.43	3,286.69	2,234.57
Natick	402,950.67	345,495.74	—	—	57,441.14	13.79	360,969.71	354,704.53	—	—	6,161.39	103.79
Winchester	420,755.96	400,154.64	—	4,843.23	7,056.50	8,701.59	344,367.73	329,287.29	—	4,526.23	7,876.21	2,878.00
Danvers	465,639.95	454,193.40	—	—	3,200.04	8,246.51	477,140.78	460,301.11	553.90	—	5,609.63	10,676.14
Needham	379,995.84	371,682.96	137.55	—	1,902.06	6,273.27	404,880.39	398,219.23	—	—	4,370.66	2,990.50
Lexington	511,053.62	501,688.70	—	584.05	8,641.64	119.23	529,534.16	515,260.76	—	298.90	7,928.55	6,045.55
Plymouth	382,936.96	362,341.23	2,174.00	—	7,359.71	11,062.02	382,710.02	357,619.72	3,588.00	—	7,136.75	14,365.55
Webster	186,347.96	177,793.56	—	57.89	4,594.24	3,902.27	176,258.37	160,518.59	—	13.40	10,188.73	5,537.65
Clinton	260,901.79	258,682.04	—	825.28	1,394.47	232,590.01	232,590.01	232,590.01	—	3,206.96	2,149.94	564.40
Adams	228,874.03	199,644.78	16.00	—	23,029.54	6,183.71	154,811.89	135,268.75	—	100.00	12,217.03	7,226.11
Marblehead	447,966.11	437,362.00	—	—	6,499.61	4,104.50	474,018.54	464,041.76	—	—	6,210.55	3,766.23
Reading	444,927.75	431,607.88	75,000.00	562.50	8,598.46	19,158.91	456,531.68	426,089.02	495.87	964.39	5,783.13	23,199.27
Farhaven	93,413.77	87,763.80	—	—	5,074.19	575.78	122,398.75	115,690.20	206.25	—	4,562.98	2,939.32
Stoneham	194,900.63	191,018.12	—	—	111.89	3,770.62	216,437.08	210,371.28	—	—	4,616.34	4,616.34
Andover	323,961.42	314,189.03	—	—	9,181.54	590.85	300,923.35	280,459.53	—	—	20,077.87	385.95
Swampscott	215,925.27	208,164.69	—	—	3,495.30	4,265.28	180,139.75	171,148.79	—	—	3,509.76	5,391.20
Athol	269,197.12	252,324.49	—	—	12,651.50	4,221.13	237,883.89	248,079.10	—	—	4,988.33	4,816.46
North Attleborough	363,084.11	356,594.79	—	—	5,70.39	5,918.73	289,695.17	283,853.77	—	—	306.69	5,534.71
Amsbury	190,947.30	179,956.00	52.50	—	4,304.94	6,633.86	170,037.25	168,096.92	453.75	150.00	732.40	604.18
Easthampton	76,564.18	74,248.07	—	—	1,819.29	496.82	63,856.44	63,328.46	—	—	133.84	294.14
Northbridge	192,244.09	188,981.96	—	—	156.37	3,105.76	155,026.56	152,699.82	—	100.00	178.60	2,148.14
Dartmouth	336,900.82	336,322.00	—	—	—	578.82	341,441.93	340,258.98	—	—	1,182.95	1,182.95
Palmer	255,651.41	253,419.66	—	—	—	2,231.75	323,996.50	321,320.95	—	—	—	2,675.55
Hingham	450,052.10	439,291.46	366.63	—	3,387.60	7,006.41	621,989.83	509,475.33	61.09	—	3,226.82	109,226.59
Middleborough	276,017.29	270,938.90	—	—	3,391.83	1,686.56	301,474.01	294,065.16	—	—	5,241.93	2,166.92
Shrewsbury	311,063.21	308,415.59	—	—	209.12	2,438.50	366,207.48	360,303.52	—	—	3,282.46	2,621.50
Stoughton	187,953.65	186,797.20	—	—	—	1,156.45	89,818.02	89,474.76	—	—	—	343.26

Chelmsford	130,836.31	124,936.84	1,076.88	4,822.59	143,337.23	141,823.75	—	—	1,052.54	460.94
Barnstable	114,169.06	114,069.06	—	100.00	218,223.41	217,480.36	—	—	—	743.05
Bridgewater	138,687.44	137,835.61	242.13	609.70	113,461.67	112,499.09	605.75	270.48	—	86.35
Rockland	133,559.15	131,041.81	210.30	2,307.04	130,778.09	125,746.94	626.25	—	—	4,404.90
Billerica	146,077.33	144,176.48	135.85	1,765.00	129,938.69	127,362.84	760.85	50.00	—	1,765.00
Randolph	122,784.99	120,047.58	—	2,403.11	152,595.31	151,908.49	—	238.59	—	448.23
Agawam	204,488.82	199,237.80	93.24	2,353.84	194,384.00	190,287.92	98.34	3,941.32	—	56.42
Waldpole	333,176.38	333,014.36	36.62	84.05	391,103.04	378,634.26	36.62	335.50	—	12,076.66
Concord	325,933.17	318,092.57	2,581.80	689.34	379,489.95	372,085.62	—	1,427.21	5,338.78	938.34
Whitman	181,068.47	181,068.47	—	—	158,624.10	158,624.10	—	—	—	—
Hudson	238,116.95	218,832.31	200.00	17,659.65	197,359.80	194,191.72	3,227.87	—	—	19,940.21
Ludlow	91,382.45	91,382.45	—	—	117,416.61	117,416.61	—	—	—	—
Grafton	111,724.01	111,065.77	84.29	425.73	67,701.17	67,096.32	—	16.60	133.30	454.95
North Andover	83,996.77	80,650.39	188.85	2,445.47	89,069.24	84,914.03	—	—	669.80	3,485.41
Auburn	112,409.88	105,971.80	201.36	6,097.93	102,850.04	95,301.96	—	173.69	84.79	7,289.60
Falmouth	302,771.95	292,881.19	1,956.65	3,538.19	323,909.11	311,176.40	2,939.89	1,992.01	3,490.33	4,310.48
Millbury	119,170.87	115,625.47	—	3,545.40	104,212.27	100,391.37	—	—	—	3,820.90
Montague	135,690.13	132,107.47	1,670.40	1,912.26	142,683.18	136,360.07	5.00	1,076.41	—	5,246.70
Ware	187,656.97	184,340.25	—	3,316.72	197,078.36	192,947.95	—	—	—	4,125.41
Franklin	210,477.74	210,449.05	28.69	—	197,684.13	192,712.15	17.69	—	—	6,954.29
Wareham	125,101.07	123,328.48	112.16	1,551.89	114,175.25	111,540.50	248.33	18.57	—	2,367.85
Dracut	199,734.80	193,884.46	422.93	3,433.71	179,916.12	171,824.29	338.89	1,898.25	4,479.69	4,479.69
South Hadley	171,328.82	165,564.72	386.73	3,001.61	190,463.20	180,761.77	435.42	3,489.23	—	3,489.23
Amherst	200,617.19	197,215.92	1,997.13	28.95	224,719.32	221,928.87	1,286.23	1,471.97	—	32.25
Maynard	188,969.08	173,833.95	7,863.70	3,119.81	179,946.05	171,046.24	2,983.70	2,714.76	—	3,201.35
Mansfield	286,732.42	280,239.92	—	1,492.12	237,973.28	231,237.65	—	5,000.00	—	1,735.63
Somerset	254,824.23	254,780.79	—	43.44	247,784.52	247,296.34	100.00	388.18	—	—
Spencer	158,915.39	156,136.29	205.05	2,574.05	180,591.63	177,756.41	394.55	2,440.67	—	—
Wanton	211,630.83	211,324.70	50	91.57	232,021.54	231,603.94	7.50	300.39	88.90	—
Westborough	117,890.64	109,039.48	1,195.85	3,367.00	108,427.34	101,289.99	1,371.89	1,908.83	3,856.72	—
Uxbridge	112,479.01	103,323.43	8,147.81	1,007.72	103,097.51	98,404.12	—	1,459.30	—	1,459.30
Ipswich	215,072.66	208,910.30	—	6,162.36	253,275.28	246,553.31	—	218.75	6,503.22	—
Winchendon	95,280.07	94,541.11	317.76	421.20	95,475.53	94,298.27	—	662.44	514.82	—
Foxborough	137,439.64	133,358.03	57.52	4,024.09	161,149.50	158,234.68	—	8.84	—	2,680.98
Longmeadow	396,040.03	393,628.99	—	2,411.04	450,546.75	433,633.74	—	—	3,213.01	—
Abington	116,732.42	116,570.71	—	181.71	141,329.62	141,090.97	98.41	—	—	10.24
Great Barrington	121,827.96	120,902.58	839.05	86.33	133,593.24	132,224.82	328.75	780.89	58.78	—
Tewksbury	91,009.94	90,616.67	2.50	390.77	98,636.11	97,987.23	2.50	—	—	646.38
Orange	187,212.23	183,935.53	200.00	3,076.70	197,467.66	193,499.77	75.00	—	—	3,892.80
Easton	120,987.49	111,584.49	9,221.23	—	114,122.15	112,584.61	3.05	1,534.49	—	—
Monson	138,669.54	137,351.73	—	1,317.81	148,225.82	146,683.11	2.20	—	—	1,540.51
Swansea	104,619.82	103,553.88	918.14	147.80	112,332.30	111,538.83	—	645.67	147.80	—
Wilmington	64,562.37	63,944.65	5.28	352.99	107,138.07	106,429.71	207.65	495.34	5.37	738.42
Seekonk	46,546.76	46,507.99	—	38.77	62,617.80	62,531.44	—	—	—	86.36
Leicester	62,715.77	50,180.24	1,131.94	1,403.59	81,393.81	80,009.53	—	—	645.86	738.42
Wrentham	112,377.67	110,401.02	373.12	1,603.53	101,822.63	99,266.73	—	—	449.38	2,106.52
Oxford	97,262.90	94,917.13	301.43	1,565.10	110,303.98	108,059.66	—	113.88	684.74	1,445.70
92 Towns	\$25,488,438.01	\$24,623,570.57	\$100,524.55	\$62,386.28	\$298,673.38	\$403,283.23	\$26,414,381.64	\$25,498,020.02	\$31,764.92	\$33,134.15
									\$268,622.09	\$582,840.46

PART III

TOWNS UNDER 5,000 POPULATION

.

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1945

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Scituate POPULATION 4,873	Holden POPULATION 4,846	Westwood POPULATION 4,797	Westport POPULATION 4,748
REVENUE.	\$583,680.69	\$329,288.94	\$285,357.54	\$323,062.87
General	477,023.97	194,166.43	263,035.18	262,859.97
<i>Taxes</i>	<i>431,407.23</i>	<i>154,848.28</i>	<i>245,086.82</i>	<i>209,032.26</i>
Property, poll, and income	407,633.06	141,884.23	231,102.02	197,061.54
Corporation, bank, etc.	23,774.17	12,964.05	13,984.80	11,970.72
<i>Licenses and permits</i>	<i>5,318.55</i>	<i>1,410.60</i>	<i>324.00</i>	<i>6,673.50</i>
<i>Fines and forfeits</i>	<i>230.50</i>	<i>20.00</i>	<i>145.00</i>	<i>103.90</i>
<i>Grants and gifts</i>	<i>40,057.69</i>	<i>37,627.65</i>	<i>17,478.74</i>	<i>45,815.83</i>
For expenses	40,057.69	37,627.65	17,478.74	45,815.83
For outlays	—	—	—	—
All other	10.00	260.00	.62	1,234.48
Commercial	106,656.72	135,122.51	22,322.36	60,202.90
<i>Special assessments</i>	<i>222.80</i>	<i>910.00</i>	<i>2,798.09</i>	—
To meet expenses	222.80	910.00	—	—
To meet outlays	—	—	2,798.09	—
<i>Privileges</i>	<i>6,247.62</i>	<i>4,554.85</i>	<i>5,891.66</i>	<i>5,215.11</i>
<i>Departmental</i>	<i>30,331.73</i>	<i>29,129.74</i>	<i>12,381.05</i>	<i>51,629.67</i>
General government	672.34	305.55	350.50	324.84
Protection of persons and property	2,813.19	177.81	25.51	225.78
Health and sanitation	583.35	1,086.23	28.50	5,163.28
Highways	2,615.93	4,900.81	1,472.90	5,951.45
Charities	22,357.99	21,589.32	9,078.45	36,133.77
Veterans' services	540.00	562.00	654.75	234.72
Schools	374.93	378.79	511.10	3,083.79
Libraries	—	129.23	211.38	11.04
Recreation	14.00	—	—	—
Unclassified	360.00	—	47.96	501.00
<i>Public service enterprises</i>	<i>67,009.68</i>	<i>99,707.06</i>	—	<i>135.00</i>
Electric light	—	85,441.61	—	—
Water	67,009.68	14,265.45	—	—
All other	—	—	—	135.00
<i>Cemeteries</i>	—	—	—	<i>2,141.13</i>
<i>Interest</i>	<i>2,844.89</i>	<i>820.86</i>	<i>1,251.56</i>	<i>1,081.99</i>
On sinking funds	—	—	—	—
On trust and investment funds	324.06	60.80	288.34	1.67
All other	2,520.83	760.06	963.22	1,080.32
NON-REVENUE.	\$121,674.93	\$62,601.04	\$116,789.66	\$25,068.06
Offsets to outlays	2,055.00	—	—	—
<i>Departmental</i>	<i>2,055.00</i>	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	84,266.87	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	<i>75,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	<i>9,266.87</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	50,321.60	34,786.78	2,500.00	—
<i>From sinking funds</i>	—	—	—	—
All other	50,321.60	34,786.78	2,500.00	—
Refunds	2,601.71	253.89	542.86	861.39
Agency, trust, and investment	66,696.62	27,560.37	29,479.93	24,206.67
<i>Taxes and licenses for State</i>	<i>13,872.00</i>	<i>4,148.00</i>	<i>8,160.00</i>	<i>6,188.00</i>
<i>Taxes for county</i>	<i>25,857.45</i>	<i>7,162.28</i>	<i>8,719.89</i>	<i>11,447.20</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,820.57</i>	<i>14,944.49</i>	<i>11,284.24</i>	<i>5,109.87</i>
All other	1,146.60	1,305.60	1,315.80	1,461.60
RECAPITULATION.				
Revenue and offsets to outlays	\$585,735.69	\$329,288.94	\$285,357.54	\$323,062.87
Premiums	—	—	—	—
Municipal indebtedness	—	—	84,266.87	—
Transfers and refunds	52,923.31	35,040.67	3,042.86	861.39
Agency, trust, and investment	66,696.62	27,560.37	29,479.93	24,206.67
Total receipts	\$705,355.62	\$391,889.98	\$402,147.20	\$348,130.93
<i>Balance on hand, including funds</i>	<i>237,032.15</i>	<i>157,162.58</i>	<i>65,262.57</i>	<i>112,954.90</i>
GRAND TOTAL	\$942,387.77	\$549,052.56	\$467,409.77	\$461,085.83

Graded According to Population of 1945.

PAYMENTS.	Scituate POPULATION 4,873	Holden POPULATION 4,846	Westwood POPULATION 4,797	Westport POPULATION 4,748
Maintenance	\$489,499.38	\$305,410.06	\$221,594.43	\$285,246.76
<i>Departmental</i>	<i>456,211.81</i>	<i>223,953.51</i>	<i>221,594.43</i>	<i>281,833.64</i>
General government	31,040.12	11,873.32	20,168.26	19,602.33
Protection of persons and property	87,969.50	7,647.41	37,154.42	21,989.29
Health and sanitation	34,122.39	9,905.33	7,934.21	13,655.74
Highways	101,431.19	37,429.42	41,859.63	41,312.01
Charities	58,708.03	49,779.69	23,497.95	91,114.95
Veterans' services	4,359.52	3,335.17	1,317.35	2,278.25
Schools	114,921.69	96,087.02	75,959.83	87,680.88
Libraries	3,870.01	4,145.26	2,916.19	744.87
Recreation	6,875.29	651.96	6,564.15	142.93
Pensions	1,200.00	—	—	—
Unclassified	11,714.07	3,098.93	4,222.44	3,282.39
<i>Public service enterprises</i>	<i>33,287.67</i>	<i>81,295.43</i>	<i>—</i>	<i>189.81</i>
Electric light	—	71,612.46	—	—
Water	33,287.57	9,682.97	—	—
All other	—	—	—	189.81
<i>Cemeteries</i>	<i>—</i>	<i>161.12</i>	<i>—</i>	<i>3,223.31</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	16,776.25	294.02	3,942.92	810.00
<i>Loans, general purposes</i>	<i>—</i>	<i>294.02</i>	<i>3,942.92</i>	<i>810.00</i>
<i>Loans, public service enterprises</i>	<i>16,776.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,654.30	5,628.66	18,022.21	10,926.44
<i>Departmental</i>	<i>5,675.62</i>	<i>42.85</i>	<i>18,022.21</i>	<i>10,926.44</i>
General government	—	—	—	1,000.00
Protection of persons and property	1,123.39	—	—	—
Health and sanitation	—	—	2,814.01	—
Highways	3,978.27	—	13,148.98	9,926.44
Charities	—	—	—	—
Schools	573.96	42.85	2,059.22	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,978.68</i>	<i>5,585.81</i>	<i>—</i>	<i>—</i>
Electric light	—	5,210.62	—	—
Water	2,978.68	375.19	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,000.00	1,450.00	91,477.55	7,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>33,000.00</i>	<i>1,450.00</i>	<i>11,082.84</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>75,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>5,394.71</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50,321.60	34,786.78	2,500.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50,321.60</i>	<i>34,786.78</i>	<i>2,500.00</i>	<i>—</i>
Refunds	2,601.71	253.89	542.86	861.39
Agency, trust, and investment	116,117.51	47,611.42	31,716.81	24,278.23
<i>Taxes and licenses for State</i>	<i>13,872.00</i>	<i>4,148.00</i>	<i>8,160.00</i>	<i>6,188.00</i>
<i>Taxes for county</i>	<i>25,857.45</i>	<i>7,162.28</i>	<i>8,719.89</i>	<i>11,447.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>75,241.46</i>	<i>34,987.74</i>	<i>13,465.32</i>	<i>5,040.43</i>
<i>All other</i>	<i>1,146.60</i>	<i>1,313.40</i>	<i>1,371.60</i>	<i>1,602.60</i>
RECAPITULATION.				
Maintenance and interest	\$506,275.63	\$305,704.08	\$225,537.35	\$286,056.76
Permanent debt (except from sinking funds)	33,000.00	1,450.00	11,082.84	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,654.30	5,628.66	18,022.21	10,926.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	80,394.71	—
Transfers (except to sinking funds) and refunds	52,923.31	35,040.67	3,042.86	861.39
Agency, trust, and investment	116,117.51	47,611.42	31,716.81	24,278.23
Total payments	\$716,970.75	\$395,434.83	\$369,796.78	\$329,122.82
<i>Balance on hand, including funds</i>	<i>225,417.02</i>	<i>153,617.73</i>	<i>97,612.99</i>	<i>131,963.01</i>
GRAND TOTAL	\$942,387.77	\$549,052.56	\$467,409.77	\$461,085.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dudley POPULATION 4,725	Williamstown POPULATION 4,623	Weston POPULATION 4,473	Templeton POPULATION 4,435
REVENUE.	\$230,999.23	\$327,074.96	\$355,264.52	\$301,114.78
General	190,069.36	246,340.47	279,611.82	200,631.25
<i>Taxes</i>	<i>154,111.41</i>	<i>209,042.01</i>	<i>260,205.96</i>	<i>153,434.08</i>
Property, poll, and income	101,298.00	194,114.02	239,558.51	134,473.36
Corporation, bank, etc.	52,813.41	14,927.99	20,647.45	18,960.72
<i>Licenses and permits</i>	<i>4,169.50</i>	<i>3,166.25</i>	<i>343.50</i>	<i>2,504.75</i>
<i>Fines and forfeits</i>	<i>175.00</i>	<i>205.45</i>	<i>45.00</i>	<i>64.10</i>
<i>Grants and gifts</i>	<i>31,623.45</i>	<i>33,887.97</i>	<i>19,017.36</i>	<i>44,628.32</i>
For expenses	31,623.45	33,887.97	19,017.36	44,628.32
For outlays	—	—	—	—
<i>All other</i>	—	38.79	—	—
Commercial	40,929.87	80,734.49	75,652.70	100,483.53
<i>Special assessments</i>	<i>55.00</i>	<i>60.00</i>	—	—
To meet expenses	55.00	60.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,193.15</i>	<i>3,845.18</i>	<i>5,986.25</i>	<i>3,286.16</i>
<i>Departmental</i>	<i>19,339.71</i>	<i>35,721.58</i>	<i>21,254.41</i>	<i>32,970.60</i>
General government	—	65.00	759.78	685.10
Protection of persons and property	250.70	174.64	288.86	32.02
Health and sanitation	817.15	387.00	186.70	843.71
Highways	4,605.39	967.30	1,755.38	3,933.55
Charities	13,243.13	25,030.61	10,711.71	26,123.08
Veterans' services	222.00	150.00	—	143.15
Schools	127.93	7,299.32	5,225.95	1,129.55
Libraries	39.81	254.96	597.57	80.44
Recreation	—	—	10.00	—
Unclassified	33.60	1,392.75	1,718.46	—
<i>Public service enterprises</i>	<i>17,801.90</i>	<i>37,942.87</i>	<i>41,438.76</i>	<i>60,938.69</i>
Electric light	—	—	—	60,938.69
Water	17,801.90	37,942.87	41,438.76	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>258.94</i>	<i>2,341.71</i>	<i>2,760.36</i>	<i>1,248.62</i>
<i>Interest</i>	<i>231.17</i>	<i>823.15</i>	<i>4,212.92</i>	<i>2,039.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	17.68	347.39	3,893.51	1,349.85
All other	263.49	475.76	319.41	689.61
NON-REVENUE.	\$39,283.27	\$90,237.59	\$73,162.44	\$61,654.98
Offsets to outlays	—	—	—	—
<i>Departmental</i>	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	26,125.00	—	—	—
<i>Loans, general purposes</i>	<i>6,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,125.00</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	242.69	53,680.50	100.00	39,025.54
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	242.69	53,680.50	100.00	39,025.54
Refunds	292.64	926.10	1,033.56	159.56
Agency, trust, and investment	12,622.94	35,630.99	72,028.88	22,469.88
<i>Taxes and licenses for State</i>	<i>4,148.00</i>	<i>7,898.00</i>	<i>11,900.00</i>	<i>3,536.00</i>
<i>Taxes for county</i>	<i>7,162.28</i>	<i>13,483.77</i>	<i>14,827.16</i>	<i>6,105.55</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>791.46</i>	<i>13,105.62</i>	<i>43,549.87</i>	<i>12,052.73</i>
<i>All other</i>	<i>521.20</i>	<i>1,143.60</i>	<i>1,751.85</i>	<i>775.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$230,999.23	\$327,074.96	\$355,264.52	\$301,114.78
Premiums	—	—	—	—
Municipal indebtedness	26,125.00	—	—	—
Transfers and refunds	535.33	54,606.60	1,133.56	39,185.10
Agency, trust, and investment	12,622.94	35,630.99	72,028.88	22,469.88
Total receipts	\$270,282.50	\$417,312.55	\$428,426.96	\$362,769.76
<i>Balance on hand, including funds</i>	<i>110,821.21</i>	<i>256,608.95</i>	<i>165,295.22</i>	<i>104,110.18</i>
GRAND TOTAL	\$381,103.71	\$673,921.50	\$593,722.18	\$466,879.94

Graded According to Population of 1945 — Continued.

PAYMENTS.	Dudley POPULATION 4,725	Williamstown POPULATION 4,623	Weston POPULATION 4,473	Templeton POPULATION 4,435
Maintenance	\$203,764.60	\$266,528.73	\$299,756.26	\$251,860.67
<i>Departmental</i>	<i>192,737.37</i>	<i>244,949.00</i>	<i>278,965.14</i>	<i>211,641.67</i>
General government	13,419.59	13,007.09	17,632.67	10,034.01
Protection of persons and property	11,008.16	7,728.21	43,120.12	9,529.22
Health and sanitation	12,838.79	10,757.22	9,414.63	4,444.15
Highways	43,199.66	27,393.70	43,292.83	39,245.07
Charities	36,531.30	65,260.59	22,993.37	61,242.51
Veterans' services	717.35	2,287.00	—	2,648.88
Schools	69,882.51	107,116.30	115,703.23	78,564.09
Libraries	2,549.50	3,738.94	10,129.17	3,495.03
Recreation	353.36	2,564.06	5,859.19	120.79
Pensions	—	—	4,054.00	—
Unclassified	2,227.15	5,095.89	6,765.93	2,317.92
<i>Public service enterprises</i>	<i>10,053.23</i>	<i>13,277.69</i>	<i>12,910.90</i>	<i>37,600.67</i>
Electric light	—	—	—	37,600.67
Water	10,053.23	13,277.69	12,910.90	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>984.00</i>	<i>8,302.04</i>	<i>7,880.22</i>	<i>2,618.33</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,293.20	5,031.25	4,753.87	910.69
<i>Loans, general purposes</i>	<i>1,243.20</i>	<i>—</i>	<i>2,811.37</i>	<i>910.69</i>
<i>Loans, public service enterprises</i>	<i>50.00</i>	<i>5,031.25</i>	<i>1,942.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,878.93	6,083.24	2,694.83	13,024.07
<i>Departmental</i>	<i>12,060.80</i>	<i>5,028.99</i>	<i>2,487.60</i>	<i>780.41</i>
General government	—	—	—	—
Protection of persons and property	—	171.07	1,967.60	—
Health and sanitation	—	3,474.97	—	—
Highways	12,060.80	552.50	220.00	395.00
Charities	—	—	—	—
Schools	—	549.67	300.00	385.41
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	280.78	—	—
<i>Public service enterprises</i>	<i>17,818.13</i>	<i>1,054.25</i>	<i>207.23</i>	<i>12,243.66</i>
Electric light	—	—	—	12,243.66
Water	17,818.13	1,054.25	207.23	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	69,725.00	11,000.00	27,121.28	5,456.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,600.00</i>	<i>11,000.00</i>	<i>27,121.28</i>	<i>5,456.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,125.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	242.69	53,680.50	100.00	39,025.54
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>242.69</i>	<i>53,680.50</i>	<i>100.00</i>	<i>39,025.54</i>
Refunds	292.64	926.10	1,033.56	159.56
Agency, trust, and investment	12,836.65	89,449.92	75,006.04	52,975.03
<i>Taxes and licenses for State</i>	<i>4,143.00</i>	<i>7,898.00</i>	<i>11,900.00</i>	<i>3,538.00</i>
<i>Taxes for county</i>	<i>7,162.28</i>	<i>13,483.77</i>	<i>14,827.16</i>	<i>6,105.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,005.17</i>	<i>66,924.55</i>	<i>46,635.43</i>	<i>42,561.43</i>
<i>All other</i>	<i>521.20</i>	<i>1,143.60</i>	<i>1,743.45</i>	<i>772.00</i>

RECAPITULATION.

Maintenance and interest	\$205,057.80	\$271,559.98	\$304,510.13	\$252,771.36
Permanent debt (except from sinking funds)	9,600.00	11,000.00	27,121.28	5,456.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,878.93	6,083.24	2,694.83	13,024.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,125.00	—	—	—
Transfers (except to sinking funds) and refunds	535.33	54,606.60	1,133.56	39,185.10
Agency, trust, and investment	12,836.65	89,449.92	75,006.04	52,975.03
Total payments	\$318,033.71	\$432,699.74	\$410,465.84	\$363,411.56
<i>Balance on hand, including funds</i>	<i>63,070.00</i>	<i>241,221.76</i>	<i>183,256.34</i>	<i>103,468.38</i>
GRAND TOTAL	\$381,103.71	\$673,921.50	\$593,722.18	\$466,879.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,367	Blackstone POPULATION 4,349	Lee POPULATION 4,347	Acushnet POPULATION 4,272
REVENUE.	\$303,753.52	\$205,395.46	\$266,713.25	\$183,496.99
General	257,865.42	166,844.26	225,699.45	144,201.89
<i>Taxes</i>	<i>224,962.31</i>	<i>126,493.35</i>	<i>197,394.08</i>	<i>111,313.12</i>
Property, poll, and income	176,315.38	121,948.29	172,075.86	99,374.67
Corporation, bank, etc.	48,646.93	4,545.06	25,318.22	11,938.45
<i>Licenses and permits</i>	<i>2,975.00</i>	<i>3,298.00</i>	<i>3,205.00</i>	<i>3,644.50</i>
<i>Fines and forfeits</i>	<i>254.50</i>	<i>35.00</i>	<i>443.29</i>	<i>150.00</i>
<i>Grants and gifts</i>	<i>29,673.61</i>	<i>37,017.91</i>	<i>24,657.08</i>	<i>26,524.27</i>
For expenses	29,673.61	37,017.91	24,657.08	26,524.27
For outlays	—	—	—	—
<i>All other</i>	—	—	—	<i>2,570.00</i>
Commercial	45,888.10	38,551.20	41,013.80	39,295.10
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,620.28</i>	<i>2,669.15</i>	<i>13,401.07</i>	<i>3,655.86</i>
<i>Departmental</i>	<i>35,944.82</i>	<i>55,312.75</i>	<i>24,496.24</i>	<i>18,569.49</i>
General government	576.40	1,602.18	782.00	61.90
Protection of persons and property	31.09	22.98	11.98	31.64
Health and sanitation	145.59	261.43	—	628.40
Highways	124.04	2,795.72	1,748.88	1,016.59
Charities	30,023.05	23,395.86	17,020.35	16,133.23
Veterans' services	354.50	290.00	415.00	148.10
Schools	4,300.40	6,944.58	4,451.87	391.18
Libraries	389.75	—	—	63.07
Recreation	—	—	48.15	—
Unclassified	—	—	18.01	95.38
<i>Public service enterprises</i>	—	—	—	<i>15,843.00</i>
Electric light	—	—	—	—
Water	—	—	—	15,843.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,515.68</i>	—	<i>996.20</i>	<i>237.68</i>
<i>Interest</i>	<i>4,807.32</i>	<i>569.30</i>	<i>2,120.29</i>	<i>389.07</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,335.53	—	37.51	870.58
All other	471.79	569.30	2,082.78	118.49
NON-REVENUE.	\$104,074.85	\$82,719.76	\$37,787.57	\$40,846.47
Offsets to outlays	3,283.36	—	5,135.68	515.00
<i>Departmental</i>	<i>3,283.36</i>	—	<i>5,135.68</i>	<i>515.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	70,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	70,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	58,276.63	—	5,237.31	20,529.92
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	58,276.63	—	5,237.31	20,529.92
Refunds	1,413.28	20.60	30.75	92.24
Agency, trust, and investment	41,101.58	12,699.16	27,383.83	19,709.31
<i>Taxes and licenses for State</i>	<i>7,820.00</i>	<i>2,652.00</i>	<i>5,780.00</i>	<i>3,672.00</i>
<i>Taxes for county</i>	<i>13,367.53</i>	<i>4,579.16</i>	<i>9,880.35</i>	<i>6,792.85</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>19,145.85</i>	<i>5,081.60</i>	<i>11,426.28</i>	<i>8,390.07</i>
<i>All other</i>	<i>768.20</i>	<i>386.40</i>	<i>297.20</i>	<i>854.39</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$307,036.88	\$205,395.46	\$271,848.93	\$184,011.99
Premiums	—	70,000.00	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	59,689.91	20.60	5,268.06	20,622.16
Agency, trust, and investment	41,101.58	12,699.16	27,383.83	19,709.31
Total receipts	\$407,828.37	\$288,115.22	\$304,500.82	\$224,343.46
<i>Balance on hand, including funds</i>	<i>160,374.80</i>	<i>90,977.85</i>	<i>106,549.95</i>	<i>68,013.09</i>
GRAND TOTAL	\$568,203.17	\$379,093.07	\$411,050.77	\$292,356.55

Graded According to Population of 1945 — Continued.

PAYMENTS.	Dalton POPULATION 4,367	Blackstone POPULATION 4,349	Lee POPULATION 4,347	Acushnet POPULATION 4,272
Maintenance	\$255,976.08	\$184,917.59	\$200,131.55	\$155,660.75
<i>Departmental</i>	<i>250,388.44</i>	<i>184,917.59</i>	<i>197,283.90</i>	<i>147,609.51</i>
General government	16,548.25	12,099.02	11,795.68	14,727.93
Protection of persons and property	9,707.85	7,341.50	13,136.04	5,613.05
Health and sanitation	6,641.31	3,634.38	6,764.30	5,795.17
Highways	35,585.65	37,809.28	35,130.83	17,128.97
Charities	69,595.62	61,435.41	41,799.36	40,345.28
Veterans' services	5,409.62	1,258.67	2,896.82	278.00
Schools	92,840.19	55,438.71	77,069.67	60,825.59
Libraries	5,261.61	837.49	3,047.74	1,527.27
Recreation	4,464.06	1,740.05	2,016.41	305.25
Pensions	—	—	—	—
Unclassified	4,334.28	3,323.08	3,627.05	1,063.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,817.56</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7,817.56
<i>Cemeteries</i>	<i>5,583.16</i>	<i>—</i>	<i>2,847.65</i>	<i>233.68</i>
<i>Administration of trust funds</i>	<i>4.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	327.85	2,258.89	862.00	812.40
<i>Loans, general purposes</i>	<i>327.85</i>	<i>2,258.89</i>	<i>862.00</i>	<i>112.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>700.40</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	385.00	—	9,542.77	—
<i>Departmental</i>	<i>385.00</i>	<i>—</i>	<i>9,542.77</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	—	1,054.66	—
Health and sanitation	—	—	160.00	—
Highways	385.00	—	8,328.11	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,400.00	71,200.00	5,000.00	5,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,400.00</i>	<i>6,200.00</i>	<i>5,000.00</i>	<i>5,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>65,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	58,276.63	—	5,237.31	20,529.92
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>58,276.63</i>	<i>—</i>	<i>5,237.31</i>	<i>20,529.92</i>
Refunds	1,413.28	20.60	30.75	92.24
Agency, trust, and investment	90,740.23	12,699.16	29,793.81	39,889.24
<i>Taxes and licenses for State</i>	<i>7,820.00</i>	<i>2,652.00</i>	<i>5,780.00</i>	<i>3,672.00</i>
<i>Taxes for county</i>	<i>13,367.53</i>	<i>4,579.16</i>	<i>9,880.35</i>	<i>6,792.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>68,784.50</i>	<i>5,081.60</i>	<i>13,779.86</i>	<i>28,570.00</i>
<i>All other</i>	<i>768.20</i>	<i>386.40</i>	<i>353.60</i>	<i>854.39</i>
RECAPITULATION.				
Maintenance and interest	\$256,303.93	\$187,176.48	\$200,993.55	\$156,473.15
Permanent debt (except from sinking funds)	8,400.00	6,200.00	5,000.00	5,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	385.00	—	9,542.77	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	65,000.00	—	—
Transfers (except to sinking funds) and refunds	59,689.91	20.60	5,268.06	20,622.16
Agency, trust, and investment	90,740.23	12,699.16	29,793.81	39,889.24
Total payments	\$415,519.07	\$271,096.24	\$250,598.19	\$222,784.55
<i>Balance on hand, including funds</i>	<i>152,684.10</i>	<i>107,996.83</i>	<i>160,452.58</i>	<i>69,572.00</i>
GRAND TOTAL	\$568,203.17	\$379,093.07	\$411,050.77	\$292,356.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medfield POPULATION 4,199	Bedford POPULATION 4,170	Sharon POPULATION 4,073	East Bridgewater POPULATION 4,008
REVENUE.	\$184,340.48	\$167,451.41	\$302,187.73	\$267,389.44
General	145,207.62	132,276.65	242,621.24	211,511.02
<i>Taxes</i>	<i>117,615.50</i>	<i>108,315.46</i>	<i>220,511.63</i>	<i>179,081.22</i>
Property, poll, and income	110,835.85	97,711.11	209,193.55	159,630.09
Corporation, bank, etc.	6,779.65	5,604.35	11,318.08	19,451.13
<i>Licenses and permits</i>	<i>1,263.50</i>	<i>973.00</i>	<i>292.00</i>	<i>1,138.50</i>
<i>Fines and forfeits</i>	<i>35.00</i>	<i>45.00</i>	<i>101.50</i>	<i>250.00</i>
<i>Grants and gifts</i>	<i>26,303.62</i>	<i>27,943.19</i>	<i>21,716.11</i>	<i>27,654.80</i>
For expenses	26,303.62	27,943.19	21,716.11	27,654.80
For outlays	—	—	—	—
All other	—	—	—	3,386.50
Commercial	39,132.86	35,174.76	59,566.49	55,878.42
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,173.32</i>	<i>3,075.03</i>	<i>4,197.74</i>	<i>4,491.45</i>
<i>Departmental</i>	<i>23,032.68</i>	<i>18,633.79</i>	<i>24,399.76</i>	<i>30,638.78</i>
General government	1,098.32	269.25	51.09	175.75
Protection of persons and property	149.14	76.87	213.27	104.72
Health and sanitation	341.43	292.25	215.20	718.55
Highways	6,459.80	6,650.13	5,710.43	4,503.76
Charities	14,261.12	9,702.41	17,401.30	23,794.02
Veterans' services	126.04	—	110.00	26.00
Schools	370.60	1,255.89	413.92	1,141.45
Libraries	226.23	86.99	284.55	50.53
Recreation	—	—	—	—
Unclassified	—	300.00	—	124.00
<i>Public service enterprises</i>	<i>9,408.04</i>	<i>9,344.26</i>	<i>29,407.09</i>	<i>19,491.01</i>
Electric light	—	—	—	—
Water	9,408.04	9,344.26	29,407.09	19,491.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>671.30</i>	<i>1,898.81</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>3,847.62</i>	<i>2,222.87</i>	<i>1,561.90</i>	<i>1,257.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,425.34	1,950.32	534.73	648.83
All other	422.18	272.55	1,027.17	608.35
NON-REVENUE.	\$70,039.98	\$60,486.12	\$162,907.64	\$54,790.00
Offsets to outlays	300.00	5,999.89	—	—
<i>Departmental</i>	<i>300.00</i>	<i>5,999.89</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	37,125.00	—	117,249.95	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>37,125.00</i>	<i>—</i>	<i>102,200.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>49.95</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,111.75	21,789.61	15,638.93	\$25,382.76
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	4,111.75	21,789.61	15,638.93	25,382.76
Refunds	536.57	269.42	1,490.06	372.16
Agency, trust, and investment	27,966.66	32,427.20	28,528.70	29,035.08
<i>Taxes and licenses for State</i>	<i>3,196.00</i>	<i>3,128.00</i>	<i>6,828.00</i>	<i>5,304.00</i>
<i>Taxes for county</i>	<i>3,415.29</i>	<i>3,897.42</i>	<i>6,975.92</i>	<i>9,886.67</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>20,641.57</i>	<i>24,732.38</i>	<i>14,013.38</i>	<i>12,973.21</i>
All other	713.80	669.40	1,011.40	871.20
RECAPITULATION.				
Revenue and offsets to outlays	\$184,640.48	\$173,451.30	\$302,187.73	\$267,389.44
Premiums	—	—	49.95	—
Municipal indebtedness	37,125.00	—	117,200.00	—
Transfers and refunds	4,648.32	22,059.03	17,128.99	25,754.92
Agency, trust, and investment	27,966.66	32,427.20	28,528.70	29,035.08
Total receipts	\$254,380.46	\$227,937.53	\$465,095.37	\$322,179.44
Balance on hand, including funds	81,571.93	94,236.77	57,518.77	92,429.85
GRAND TOTAL	\$335,952.39	\$322,174.30	\$522,614.14	\$414,609.29

Graded According to Population of 1945 — Continued.

PAYMENTS.	Medfield POPULATION 4,199	Bedford POPULATION 4,170	Sharon POPULATION 4,073	East Bridgewater POPULATION 4,003
Maintenance	\$157,817.60	\$151,950.70	\$256,411.68	\$244,484.89
<i>Departmental</i>	<i>147,245.50</i>	<i>141,138.56</i>	<i>245,716.15</i>	<i>225,519.23</i>
General government	10,914.54	11,483.11	17,295.87	13,048.36
Protection of persons and property	9,849.71	10,589.13	24,649.31	16,345.72
Health and sanitation	6,430.77	5,091.12	6,509.07	11,330.74
Highways	39,003.19	32,436.58	52,498.52	39,659.47
Charities	29,524.92	22,430.54	35,882.04	52,815.00
Veterans' services	1,800.64	1,107.89	2,598.12	3,240.57
Schools	42,563.17	52,845.85	91,434.37	75,532.88
Libraries	3,053.78	1,253.26	3,990.20	7,637.62
Recreation	675.12	592.37	686.71	627.96
Pensions	—	—	—	—
Unclassified	3,429.66	3,308.71	10,171.94	5,280.91
<i>Public service enterprises</i>	<i>7,349.80</i>	<i>7,704.54</i>	<i>10,695.53</i>	<i>18,944.06</i>
Electric light	—	—	—	—
Water	7,349.80	7,704.54	10,695.53	18,944.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,222.30</i>	<i>3,107.60</i>	—	—
<i>Administration of trust funds</i>	—	—	—	21.60
Interest	4,778.54	340.00	1,612.06	851.25
<i>Loans, general purposes</i>	<i>2,398.54</i>	—	872.06	851.25
<i>Loans, public service enterprises</i>	<i>2,380.00</i>	340.00	740.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,209.49	12,300.23	51,721.03	11,879.03
<i>Departmental</i>	<i>7,209.49</i>	<i>12,300.23</i>	<i>9,514.06</i>	<i>10,664.43</i>
General government	—	1,100.00	1,400.00	—
Protection of persons and property	470.98	—	—	—
Health and sanitation	—	9,000.00	—	—
Highways	3,083.50	—	1,895.06	—
Charities	—	—	—	—
Schools	3,655.01	1,300.23	2,719.00	10,664.43
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	900.00	3,500.00	—
<i>Public service enterprises</i>	—	—	42,206.97	1,214.60
Electric light	—	—	—	—
Water	—	—	42,206.97	1,214.60
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	57,125.00	1,000.00	110,000.00	6,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>1,000.00</i>	<i>7,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>37,125.00</i>	—	103,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,111.75	21,789.61	15,638.93	25,382.76
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>4,111.75</i>	<i>21,789.61</i>	<i>15,638.93</i>	<i>25,382.76</i>
Refunds	536.57	269.42	1,490.06	372.16
Agency, trust, and investment	13,026.81	50,777.56	42,182.93	54,315.97
<i>Taxes and licenses for State</i>	<i>3,196.00</i>	<i>3,128.00</i>	<i>6,528.00</i>	<i>5,304.00</i>
<i>Taxes for county</i>	<i>3,415.29</i>	<i>3,897.42</i>	<i>6,975.92</i>	<i>9,886.67</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,701.72</i>	<i>43,100.74</i>	<i>27,664.01</i>	<i>38,253.70</i>
<i>All other</i>	<i>713.80</i>	<i>651.40</i>	<i>1,015.00</i>	<i>871.60</i>
RECAPITULATION.				
Maintenance and interest	\$162,596.14	\$152,290.70	\$258,023.74	\$245,336.14
Permanent debt (except from sinking funds)	20,000.00	1,000.00	7,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,209.49	12,300.23	51,721.03	11,879.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	37,125.00	—	103,000.00	—
Transfers (except to sinking funds) and refunds	4,648.32	22,059.03	17,128.99	25,754.92
Agency, trust, and investment	13,026.81	50,777.56	42,182.93	54,315.97
Total payments	\$244,605.76	\$238,427.52	\$479,056.69	\$343,286.06
<i>Balance on hand, including funds</i>	<i>91,346.63</i>	<i>83,746.78</i>	<i>43,557.45</i>	<i>71,323.23</i>
GRAND TOTAL	\$335,952.39	\$322,174.30	\$522,614.14	\$414,609.29

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,992	Ayer POPULATION 3,967	Wayland POPULATION 3,901	Westford POPULATION 3,815
REVENUE.	\$317,267.48	\$244,198.32	\$303,257.22	\$248,298.61
General	229,161.79	177,391.98	241,228.90	212,408.81
<i>Taxes</i>	195,174.99	142,450.96	206,602.71	171,737.92
Property, poll, and income	182,809.33	134,478.10	195,782.86	143,570.39
Corporation, bank, etc.	12,365.66	7,972.86	10,819.85	28,167.53
<i>Licenses and permits</i>	314.55	9,450.00	5,428.75	2,136.50
<i>Fines and forfeits</i>	100.00	449.70	30.00	119.70
<i>Grants and gifts</i>	33,477.25	24,864.60	28,656.49	38,414.69
For expenses	33,477.25	24,864.60	28,656.49	38,414.69
For outlays	—	—	—	—
All other	95.00	176.72	510.95	—
Commercial	88,105.69	66,806.34	62,028.32	35,889.80
<i>Special assessments</i>	—	—	926.41	—
To meet expenses	—	—	447.00	—
To meet outlays	—	—	479.41	—
<i>Privileges</i>	2,689.04	4,774.76	4,059.34	2,529.62
<i>Departmental</i>	43,294.83	38,794.01	34,589.34	30,445.12
General government	144.90	243.70	190.94	169.78
Protection of persons and property	81.28	100.59	120.92	50.20
Health and sanitation	3,703.33	407.00	276.00	261.43
Highways	1,328.10	4,261.61	2,939.95	7,237.11
Charities	32,479.76	20,061.70	28,654.13	22,035.75
Veterans' services	950.00	279.00	951.00	258.40
Schools	48.34	13,427.26	1,170.48	290.97
Libraries	374.27	—	185.92	72.51
Recreation	—	—	—	—
Unclassified	4,184.85	13.15	100.00	68.97
<i>Public service enterprises</i>	37,275.23	22,491.71	17,516.50	—
Electric light	—	—	—	—
Water	37,275.23	22,491.71	17,516.50	—
All other	—	—	—	—
<i>Cemeteries</i>	3,783.75	—	1,704.00	1,832.03
<i>Interest</i>	1,062.84	745.86	3,232.73	1,083.03
On sinking funds	—	—	—	—
On trust and investment funds	569.40	306.65	1,479.17	551.00
All other	493.44	439.21	1,753.56	532.03
NON-REVENUE.	\$81,979.53	\$19,956.37	\$49,217.99	\$29,051.46
Offsets to outlays	700.00	—	—	—
<i>Departmental</i>	700.00	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	41,539.37	—	3,448.37	657.49
<i>From sinking funds</i>	—	—	—	—
All other	41,539.37	—	3,448.37	657.49
Refunds	1,512.51	389.47	1,063.15	444.81
Agency, trust, and investment	38,227.65	19,566.90	44,706.47	27,949.16
<i>Taxes and licenses for State</i>	6,402.00	4,216.00	6,256.00	4,896.00
<i>Taxes for county</i>	10,420.86	5,263.05	7,794.85	6,100.32
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	20,671.99	8,692.56	29,643.62	16,340.04
All other	732.80	1,405.29	1,012.00	612.80
RECAPITULATION.				
Revenue and offsets to outlays	\$317,967.48	\$244,198.32	\$303,257.22	\$248,298.61
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	43,051.88	389.47	4,511.52	1,102.30
Agency, trust, and investment	38,227.65	19,566.90	44,706.47	27,949.16
Total receipts	\$399,247.01	\$264,154.69	\$352,475.21	\$277,350.07
Balance on hand, including funds	155,470.85	82,769.71	168,231.64	115,351.15
GRAND TOTAL	\$554,717.86	\$346,924.40	\$520,706.85	\$392,701.22

Graded According to Population of 1945 — Continued.

PAYMENTS.	Rockport POPULATION 3,992	Ayer POPULATION 3,967	Wayland POPULATION 3,901	Westford POPULATION 3,815
Maintenance	\$270,761.33	\$202,599.35	\$241,743.14	\$231,079.02
<i>Departmental</i>	235,958.25	190,585.92	226,647.20	227,992.27
General government	18,972.59	8,507.81	15,097.36	12,031.29
Protection of persons and property	27,023.77	22,158.22	8,628.32	21,175.71
Health and sanitation	9,248.24	9,062.92	7,406.81	4,743.31
Highways	26,818.75	27,617.98	43,162.92	49,950.30
Charities	77,934.55	48,432.86	60,252.38	46,938.01
Veterans' services	2,506.47	355.35	1,389.04	808.42
Schools	55,763.57	67,017.14	76,992.56	83,615.82
Libraries	4,242.66	1,700.00	5,302.80	3,033.88
Recreation	3,138.16	908.32	1,793.26	1,541.40
Pensions	4,850.80	—	—	—
Unclassified	5,458.67	4,825.32	6,621.75	4,154.13
<i>Public service enterprises</i>	26,931.74	12,013.43	11,133.78	—
Electric light	—	—	—	—
Water	26,931.74	12,013.43	11,133.78	—
All other	—	—	—	—
<i>Cemeteries</i>	7,871.36	—	3,962.16	3,086.75
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,457.50	1,005.00	1,290.00	—
<i>Loans, general purposes</i>	925.00	648.50	1,170.00	—
<i>Loans, public service enterprises</i>	1,532.50	356.50	120.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	9,179.29	12,751.27	18,679.53	1,266.68
<i>Departmental</i>	4,075.00	9,751.27	18,601.53	1,266.68
General government	—	—	5,000.00	140.00
Protection of persons and property	—	—	399.00	—
Health and sanitation	—	—	—	—
Highways	—	—	2,127.17	—
Charities	—	—	—	—
Schools	—	7,251.27	9,733.79	1,126.68
Libraries	—	—	1,328.49	—
Recreation	475.00	2,500.00	13.08	—
Unclassified	3,600.00	—	—	—
<i>Public service enterprises</i>	5,104.29	3,000.00	—	—
Electric light	—	—	—	—
Water	5,104.29	3,000.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	78.00	—
Municipal indebtedness	18,000.00	15,000.00	6,000.00	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	18,000.00	15,000.00	6,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	15,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	41,539.37	—	3,448.37	657.49
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	41,539.37	—	3,448.37	657.49
Refunds	1,512.51	389.47	1,063.15	444.81
Agency, trust, and investment	78,121.71	20,800.31	46,555.31	26,507.89
<i>Taxes and licenses for State</i>	6,402.00	4,216.00	6,256.00	4,896.00
<i>Taxes for county</i>	10,420.86	5,253.05	7,794.85	6,100.32
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	60,572.65	9,922.97	31,492.46	14,907.17
<i>All other</i>	726.20	1,408.29	1,012.00	604.40
RECAPITULATION.				
Maintenance and interest	\$273,218.83	\$203,604.35	\$243,033.14	\$231,079.02
Permanent debt (except from sinking funds)	18,000.00	15,000.00	6,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,179.29	12,751.27	18,679.53	1,266.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	15,000.00
Transfers (except to sinking funds) and refunds	43,051.88	389.47	4,511.52	1,102.30
Agency, trust, and investment	78,121.71	20,800.31	46,555.31	26,507.89
Total payments	\$421,571.71	\$252,545.40	\$318,779.50	\$274,955.89
Balance on hand, including funds	133,146.15	94,379.00	201,927.35	117,745.33
GRAND TOTAL	\$554,717.86	\$346,924.40	\$520,706.85	\$392,701.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	East Longmeadow POPULATION 3,805	Belchertown POPULATION 3,769	Holbrook POPULATION 3,716	West Bridgewater POPULATION 3,605
REVENUE.	\$249,044.32	\$183,221.09	\$250,659.41	\$187,614.72
General	209,981.00	137,279.40	176,023.65	144,707.95
<i>Taxes</i>	<i>185,460.82</i>	<i>77,881.54</i>	<i>136,433.24</i>	<i>116,259.90</i>
Property, poll, and income	176,487.23	72,610.01	126,623.01	109,617.11
Corporation, bank, etc.	8,973.59	5,271.53	9,810.23	6,642.79
<i>Licenses and permits</i>	<i>2,200.50</i>	<i>2,971.50</i>	<i>989.50</i>	<i>2,242.00</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>283.45</i>	<i>15.00</i>	<i>182.80</i>
<i>Grants and gifts</i>	<i>17,520.33</i>	<i>56,142.91</i>	<i>37,500.91</i>	<i>26,023.25</i>
For expenses	17,520.33	56,142.91	37,500.91	26,023.25
For outlays	—	—	—	—
All other	4,784.35	—	1,085.00	—
Commercial	39,063.32	45,941.69	74,635.76	42,906.77
<i>Special assessments</i>	<i>1,240.16</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	1,240.16	—	—	—
<i>Privileges</i>	<i>4,156.87</i>	<i>2,498.33</i>	<i>3,432.51</i>	<i>4,175.18</i>
<i>Departmental</i>	<i>14,033.71</i>	<i>41,807.40</i>	<i>44,301.85</i>	<i>21,351.84</i>
General government	338.83	53.80	141.82	635.98
Protection of persons and property	74.79	524.31	171.14	150.35
Health and sanitation	140.00	—	—	309.36
Highways	1,682.97	7,786.70	881.50	3,401.83
Charities	10,288.70	29,009.15	42,174.97	15,481.36
Veterans' services	495.00	171.85	426.50	220.00
Schools	485.65	3,801.85	46.60	1,050.25
Libraries	277.59	—	355.30	102.71
Recreation	—	—	—	—
Unclassified	250.18	459.74	104.00	—
<i>Public service enterprises</i>	<i>18,336.24</i>	—	<i>24,631.34</i>	<i>16,564.34</i>
Electric light	—	—	—	—
Water	18,336.24	—	24,631.34	16,564.34
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>493.29</i>	—	—
<i>Interest</i>	<i>1,296.34</i>	<i>1,142.67</i>	<i>2,270.08</i>	<i>815.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,051.64	719.78	1,179.85	515.27
All other	244.70	422.89	1,090.23	300.19
NON-REVENUE.	\$94,807.16	\$34,953.70	\$23,179.77	\$33,915.33
Offsets to outlays	517.00	50.00	—	600.00
<i>Departmental</i>	<i>517.00</i>	<i>50.00</i>	—	<i>600.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	1,256.38	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	<i>1,256.38</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	28,050.85	20,493.90	1,184.36	10,482.45
<i>From sinking funds</i>	—	—	—	—
All other	28,050.85	20,493.90	1,184.36	10,482.45
Refunds	237.61	235.34	241.89	133.79
Agency, trust, and investment	66,001.70	14,174.46	20,497.14	22,699.09
<i>Taxes and licenses for State</i>	<i>5,236.00</i>	<i>1,768.00</i>	<i>3,808.00</i>	<i>3,876.00</i>
<i>Taxes for county</i>	<i>7,078.16</i>	<i>4,239.13</i>	<i>4,069.28</i>	<i>7,224.88</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>48,147.04</i>	<i>7,303.73</i>	<i>11,702.46</i>	<i>10,529.81</i>
All other	5,540.50	863.60	917.40	1,068.40
RECAPITULATION.				
Revenue and offsets to outlays	\$249,561.32	\$183,271.09	\$250,659.41	\$188,214.72
Premiums	—	—	—	—
Municipal indebtedness	—	—	1,256.38	—
Transfers and refunds	28,288.46	20,729.24	1,426.25	10,616.24
Agency, trust, and investment	66,001.70	14,174.46	20,497.14	22,699.09
Total receipts	\$343,851.48	\$218,174.79	\$273,839.18	\$221,530.05
<i>Balance on hand, including funds</i>	<i>88,757.27</i>	<i>68,140.87</i>	<i>110,298.31</i>	<i>66,391.00</i>
GRAND TOTAL	\$432,608.75	\$286,315.66	\$384,137.49	\$287,921.05

Graded According to Population of 1945 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,805	Belchertown POPULATION 3,769	Holbrook POPULATION 3,716	West Bridgewater POPULATION 3,605
Maintenance	\$189,346.50	\$162,759.74	\$219,490.50	\$174,958.99
<i>Departmental</i>	<i>172,151.60</i>	<i>161,652.76</i>	<i>196,296.67</i>	<i>163,400.16</i>
General government	12,756.58	5,032.18	11,388.27	11,287.56
Protection of persons and property	8,918.43	4,440.65	10,838.23	12,825.08
Health and sanitation	8,740.29	2,486.12	4,977.95	6,438.88
Highways	29,257.64	31,197.23	16,893.43	21,451.19
Charities	25,764.37	58,357.13	86,296.33	40,760.38
Veterans' services	429.28	545.83	3,128.37	1,570.70
Schools	80,752.64	55,836.13	56,434.90	63,961.35
Libraries	1,818.72	807.60	2,096.95	1,918.86
Recreation	1,187.21	423.44	765.11	740.17
Pensions	—	—	—	—
Unclassified	2,526.44	2,526.45	3,477.13	2,445.99
<i>Public service enterprises</i>	<i>17,194.90</i>	<i>—</i>	<i>23,172.29</i>	<i>11,433.11</i>
Electric light	—	—	—	—
Water	17,194.90	—	23,172.29	11,433.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,106.93</i>	<i>—</i>	<i>125.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>21.54</i>	<i>—</i>
Interest	223.00	13.16	597.50	30.40
<i>Loans, general purposes</i>	<i>140.00</i>	<i>13.16</i>	<i>577.50</i>	<i>.40</i>
<i>Loans, public service enterprises</i>	<i>83.00</i>	<i>—</i>	<i>20.00</i>	<i>30.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,430.15	9,451.12	1,407.19	3,278.37
<i>Departmental</i>	<i>11,234.65</i>	<i>9,451.12</i>	<i>168.19</i>	<i>3,278.37</i>
General government	—	7,996.36	—	—
Protection of persons and property	—	504.76	—	2,918.37
Health and sanitation	4,836.19	—	—	—
Highways	6,398.46	950.00	—	360.00
Charities	—	—	—	—
Schools	—	—	168.19	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>23,195.50</i>	<i>—</i>	<i>1,239.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	23,195.50	—	1,239.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,300.00	500.00	4,045.06	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,300.00</i>	<i>500.00</i>	<i>3,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>1,045.06</i>	<i>—</i>
Transfers	28,050.85	20,493.90	1,184.36	10,482.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>28,050.85</i>	<i>20,493.90</i>	<i>1,184.36</i>	<i>10,482.45</i>
Refunds	237.61	235.34	241.89	133.79
Agency, trust, and investment	90,336.98	34,207.44	19,965.70	33,093.49
<i>Taxes and licenses for State</i>	<i>5,236.00</i>	<i>1,768.00</i>	<i>3,808.00</i>	<i>3,876.00</i>
<i>Taxes for county</i>	<i>7,078.16</i>	<i>4,239.13</i>	<i>4,069.28</i>	<i>7,224.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>72,364.47</i>	<i>27,336.71</i>	<i>11,236.82</i>	<i>20,924.21</i>
<i>All other</i>	<i>5,658.35</i>	<i>863.60</i>	<i>851.60</i>	<i>1,068.40</i>
RECAPITULATION.				
Maintenance and interest	\$189,569.50	\$162,772.90	\$220,088.00	\$174,989.39
Permanent debt (except from sinking funds)	9,300.00	500.00	3,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,430.15	9,451.12	1,407.19	3,278.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	1,045.06	—
Transfers (except to sinking funds) and refunds	28,288.46	20,729.24	1,426.25	10,616.24
Agency, trust, and investment	90,336.98	34,207.44	19,965.70	33,093.49
Total payments	\$351,925.09	\$227,660.70	\$246,932.20	\$223,977.49
<i>Balance on hand, including funds</i>	<i>80,683.66</i>	<i>58,654.66</i>	<i>137,805.29</i>	<i>63,943.66</i>
GRAND TOTAL	\$432,608.75	\$286,315.66	\$384,137.49	\$287,921.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,564	Cohasset POPULATION 3,540	Bourne POPULATION 3,519	Warren POPULATION 3,498
REVENUE.	\$341,816.02	\$374,655.17	\$385,547.70	\$196,662.95
General	267,740.23	344,728.62	347,899.39	165,772.55
<i>Taxes</i>	219,104.37	318,546.20	292,307.31	127,315.50
Property, poll, and income	207,879.63	300,249.41	269,231.92	115,846.38
Corporation, bank, etc.	11,224.74	18,296.79	23,075.39	11,469.12
<i>Licenses and permits</i>	7,019.00	2,368.00	8,098.50	2,274.00
<i>Fines and forfeits</i>	170.00	28.00	167.00	100.50
<i>Grants and gifts</i>	41,446.86	23,786.42	41,196.58	36,053.65
For expenses	41,446.86	23,786.42	41,196.58	36,053.65
For outlays	—	—	—	—
<i>All other</i>	—	—	6,130.00	28.90
Commercial	74,075.79	29,926.55	37,648.31	30,890.40
<i>Special assessments</i>	—	8.00	—	—
To meet expenses	—	8.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	5,047.75	3,963.82	5,349.57	2,638.70
<i>Departmental</i>	41,467.67	22,770.10	31,646.82	25,240.60
General government	796.38	326.07	216.48	451.42
Protection of persons and property	155.03	461.95	564.54	48.82
Health and sanitation	1,038.68	249.29	589.43	823.07
Highways	110.00	—	231.58	5,527.73
Charities	35,825.81	13,926.63	28,122.66	14,177.96
Veterans' services	779.85	98.40	713.89	96.00
Schools	2,463.36	7,497.44	1,126.29	4,043.60
Libraries	188.56	—	—	—
Recreation	—	—	—	—
Unclassified	110.00	210.32	80.95	72.00
<i>Public service enterprises</i>	24,923.37	—	—	—
Electric light	—	—	—	—
Water	18,521.50	—	—	—
All other	6,401.87	—	—	—
<i>Cemeteries</i>	1,522.10	740.92	—	2,045.35
<i>Interest</i>	1,114.90	2,443.71	652.92	905.75
On sinking funds	—	—	—	—
On trust and investment funds	107.95	1,958.34	211.51	248.26
All other	1,006.95	485.37	441.41	657.49
NON-REVENUE.	\$95,067.49	\$56,062.71	\$66,622.07	\$43,564.56
Offsets to outlays	1,157.00	—	—	—
<i>Departmental</i>	1,157.00	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	—	—	20,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	—	—	20,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	12,168.01	873.00	414.20	5,222.47
From sinking funds	—	—	—	—
All other	12,168.01	873.00	414.20	5,222.47
Refunds	880.43	8 99.04	1,943.54	405.51
Agency, trust, and investment	40,862.05	54,290.67	64,264.33	17,936.58
<i>Taxes and licenses for State</i>	6,052.00	10,676.00	10,336.00	2,856.00
<i>Taxes for county</i>	20,867.48	11,408.53	35,638.85	4,931.41
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	13,577.17	31,273.94	17,227.28	9,655.46
All other	365.40	932.20	1,062.20	493.71
RECAPITULATION.				
Revenue and offsets to outlays	\$342,973.02	\$374,655.17	\$385,547.70	\$196,662.95
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	—	—	20,000.00
Transfers and refunds	13,048.44	1,772.04	2,357.74	5,627.98
Agency, trust, and investment	40,862.05	54,290.67	64,264.33	17,936.58
Total receipts	\$436,883.51	\$430,717.88	\$452,169.77	\$240,227.51
Balance on hand, including funds	56,124.38	110,230.27	148,215.58	36,935.42
GRAND TOTAL	\$493,007.89	\$540,948.15	\$600,385.35	\$277,162.93

Graded According to Population of 1945 — Continued.

PAYMENTS.	Provincetown POPULATION 3,564	Cohasset POPULATION 3,540	Bourne POPULATION 3,519	Warren POPULATION 3,498
Maintenance	\$277,429.93	\$328,533.74	\$333,950.82	\$172,099.87
<i>Departmental</i>	<i>248,326.96</i>	<i>326,688.60</i>	<i>333,852.07</i>	<i>169,028.84</i>
General government	16,321.77	27,421.75	28,866.99	9,663.50
Protection of persons and property	14,998.21	74,679.30	61,096.28	12,374.02
Health and sanitation	12,704.75	19,325.06	17,910.64	6,058.45
Highways	22,822.20	58,724.06	41,686.86	36,912.88
Charities	100,772.40	32,975.02	75,815.42	34,754.47
Veterans' services	2,503.60	439.60	3,177.74	1,449.48
Schools	63,510.29	96,141.44	89,218.62	61,648.35
Libraries	4,480.39	7,793.90	8,732.85	1,987.97
Recreation	731.63	3,354.63	1,963.51	962.87
Pensions	—	1,050.00	—	—
Unclassified	9,481.70	4,783.84	5,385.16	3,216.85
<i>Public service enterprises</i>	<i>27,358.15</i>	<i>—</i>	<i>98.75</i>	<i>—</i>
Electric light	—	—	—	—
Water	22,218.06	—	—	—
All other	5,140.09	—	98.75	—
<i>Cemeteries</i>	<i>1,744.82</i>	<i>1,819.03</i>	<i>—</i>	<i>3,071.03</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>26.11</i>	<i>—</i>	<i>—</i>
Interest	469.18	365.92	—	2,254.54
<i>Loans, general purposes</i>	<i>116.68</i>	<i>365.92</i>	<i>—</i>	<i>2,254.54</i>
<i>Loans, public service enterprises</i>	<i>352.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,249.26	11,198.15	17,603.93	3,693.53
<i>Departmental</i>	<i>16,249.26</i>	<i>11,198.15</i>	<i>17,603.93</i>	<i>3,564.75</i>
General government	—	365.00	—	676.31
Protection of persons and property	503.57	292.00	4,805.00	275.00
Health and sanitation	3,860.00	—	—	—
Highways	11,137.38	1,466.21	11,906.88	2,468.46
Charities	—	—	—	—
Schools	748.31	3,798.70	505.85	—
Libraries	—	—	—	—
Recreation	—	—	386.20	144.98
Unclassified	—	5,276.24	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>128.78</i>
Municipal indebtedness	48,000.00	5,000.00	—	29,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>—</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	12,168.01	873.00	414.20	5,222.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,168.01</i>	<i>873.00</i>	<i>414.20</i>	<i>5,222.47</i>
Refunds	880.43	899.04	1,943.54	405.51
Agency, trust, and investment	50,619.12	54,316.40	63,997.09	22,991.27
<i>Taxes and licenses for State</i>	<i>6,052.00</i>	<i>10,676.00</i>	<i>10,336.00</i>	<i>3,566.00</i>
<i>Taxes for county</i>	<i>20,867.48</i>	<i>11,408.53</i>	<i>35,638.85</i>	<i>4,931.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,334.24</i>	<i>31,500.27</i>	<i>16,960.04</i>	<i>14,710.15</i>
<i>All other</i>	<i>365.40</i>	<i>931.60</i>	<i>1,062.20</i>	<i>493.71</i>
RECAPITULATION.				
Maintenance and interest	\$277,899.11	\$328,899.66	\$333,950.82	\$174,354.41
Permanent debt (except from sinking funds)	8,000.00	5,000.00	—	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,249.26	11,198.15	17,603.93	3,693.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	—	—	20,000.00
Transfers (except to sinking funds) and refunds	13,048.44	1,772.04	2,357.74	5,627.98
Agency, trust, and investment	50,619.12	54,316.40	63,997.09	22,991.27
Total payments	\$405,815.93	\$401,186.25	\$417,907.58	\$236,167.19
<i>Balance on hand, including funds</i>	<i>87,191.96</i>	<i>130,761.90</i>	<i>182,475.77</i>	<i>40,995.74</i>
GRAND TOTAL	\$493,007.89	\$540,948.15	\$600,385.35	\$277,162.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bellingham POPULATION 3,494	Barre POPULATION 3,485	Wilbraham POPULATION 3,442	Hull POPULATION 3,388
REVENUE.	\$236,772.54	\$211,749.10	\$183,321.25	\$888,078.25
General	182,480.89	177,024.37	154,978.25	666,149.05
<i>Taxes</i>	<i>133,114.13</i>	<i>131,300.31</i>	<i>127,475.50</i>	<i>609,933.12</i>
Property, poll, and income	123,608.46	107,554.15	112,768.28	580,681.57
Corporation, bank, etc.	9,505.67	23,746.16	14,707.22	29,251.55
<i>Licenses and permits</i>	<i>2,386.00</i>	<i>2,266.00</i>	<i>3,707.85</i>	<i>21,750.00</i>
<i>Fines and forfeits</i>	<i>168.00</i>	<i>224.35</i>	<i>342.65</i>	<i>811.60</i>
<i>Grants and gifts</i>	<i>41,812.76</i>	<i>43,233.71</i>	<i>23,441.95</i>	<i>33,601.90</i>
For expenses	41,812.76	43,233.71	23,441.95	33,601.90
For outlays	—	—	10.30	52.53
All other	—	—	—	—
Commercial	54,291.65	34,724.73	28,343.00	221,929.20
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,356.00</i>	<i>2,569.55</i>	<i>3,350.76</i>	<i>3,723.37</i>
<i>Departmental</i>	<i>36,063.64</i>	<i>23,073.73</i>	<i>13,998.65</i>	<i>41,101.03</i>
General government	26.15	529.00	21.71	170.85
Protection of persons and property	27.73	281.23	73.52	475.25
Health and sanitation	—	319.21	1,580.88	1,928.58
Highways	1,729.50	10,235.81	1,656.34	531.07
Charities	29,087.35	9,287.13	9,903.23	27,221.52
Veterans' services	433.50	—	30.00	316.00
Schools	4,358.32	2,109.35	18.03	3.05
Libraries	4.95	1.93	125.10	75.83
Recreation	—	—	—	—
Unclassified	396.14	315.07	584.84	10,378.88
<i>Public service enterprises</i>	<i>13,777.60</i>	<i>7,696.55</i>	<i>10,342.48</i>	<i>173,441.24</i>
Electric light	—	—	—	—
Water	13,777.60	7,696.55	10,342.48	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>179.73</i>	<i>263.52</i>	<i>72.08</i>	<i>725.00</i>
<i>Interest</i>	<i>914.68</i>	<i>1,111.38</i>	<i>579.03</i>	<i>2,933.56</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	498.45	84.84	2.01
All other	914.68	612.93	494.19	2,936.55
NON-REVENUE.	\$69,612.33	\$38,686.10	\$43,332.54	\$187,444.66
Offsets to outlays	—	175.00	2,244.90	6,690.00
<i>Departmental</i>	<i>—</i>	<i>175.00</i>	<i>2,244.90</i>	<i>6,690.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	54,000.00	—	—	40,132.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>54,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>132.00</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	10,534.11	25,041.00	25,200.00
<i>From sinking funds</i>	<i>—</i>	<i>10,534.11</i>	<i>25,041.00</i>	<i>25,200.00</i>
All other	—	—	—	—
Refunds	3,247.35	226.27	392.25	2,303.17
Agency, trust, and investment	12,353.88	27,750.72	15,654.39	113,119.49
<i>Taxes and licenses for State</i>	<i>2,992.00</i>	<i>3,196.00</i>	<i>3,536.00</i>	<i>17,068.00</i>
<i>Taxes for county</i>	<i>3,197.29</i>	<i>5,518.48</i>	<i>4,780.06</i>	<i>31,814.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,389.99</i>	<i>18,303.44</i>	<i>6,522.53</i>	<i>63,848.48</i>
All other	774.60	732.80	816.80	388.20
RECAPITULATION.				
Revenue and offsets to outlays	\$236,772.54	\$211,924.10	\$185,566.15	\$894,768.25
Premiums	—	—	—	132.00
Municipal indebtedness	54,000.00	—	—	40,000.00
Transfers and refunds	3,247.35	10,760.38	25,433.25	27,503.17
Agency, trust, and investment	12,353.88	27,750.72	15,654.39	113,119.49
Total receipts	\$306,373.77	\$250,435.20	\$226,653.79	\$1,075,522.91
Balance on hand, including funds	33,389.70	96,714.34	169,447.69	320,627.57
GRAND TOTAL	\$339,763.47	\$346,149.54	\$396,101.48	\$1,396,150.48

Graded According to Population of 1945 — Continued.

PAYMENTS.	Bellingham POPULATION 3,494	Barre POPULATION 3,485	Wilbraham POPULATION 3,442	Hull POPULATION 3,388
Maintenance	\$201,660.55	\$177,432.08	\$149,609.27	\$749,949.92
<i>Departmental</i>	<i>193,366.36</i>	<i>173,270.67</i>	<i>142,441.37</i>	<i>601,380.68</i>
General government	13,649.72	9,366.07	8,169.14	43,827.50
Protection of persons and property	10,330.41	6,556.75	8,404.01	149,683.53
Health and sanitation	3,000.82	6,812.24	7,072.81	47,111.73
Highways	36,059.96	50,075.73	20,778.85	117,527.60
Charities	66,060.32	24,333.81	23,581.71	68,042.76
Veterans' services	2,890.75	1,361.29	897.29	8,694.49
Schools	56,575.83	69,175.49	68,883.97	111,288.74
Libraries	650.07	2,583.35	2,221.10	4,311.19
Recreation	1,051.18	1,069.22	695.40	21,260.72
Pensions	—	—	—	21,194.29
Unclassified	3,097.30	1,936.72	1,737.09	8,238.13
<i>Public service enterprises</i>	<i>7,514.46</i>	<i>3,021.86</i>	<i>6,073.15</i>	<i>144,826.68</i>
Electric light	—	—	—	144,826.68
Water	7,514.46	2,994.73	6,073.15	—
All other	—	27.13	—	—
<i>Cemeteries</i>	<i>779.73</i>	<i>1,139.55</i>	<i>1,094.75</i>	<i>3,098.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>643.92</i>
Interest	6,550.29	450.00	1,462.50	1,490.87
<i>Loans, general purposes</i>	<i>1,324.99</i>	<i>50.00</i>	<i>—</i>	<i>1,490.87</i>
<i>Loans, public service enterprises</i>	<i>5,225.30</i>	<i>400.00</i>	<i>1,462.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,542.24	7,077.52	3,294.79	91,831.29
<i>Departmental</i>	<i>2,542.24</i>	<i>7,077.52</i>	<i>3,294.79</i>	<i>56,435.97</i>
General government	—	2,736.94	—	1,720.24
Protection of persons and property	1,957.24	—	—	10,016.64
Health and sanitation	—	—	—	463.00
Highways	—	4,062.71	2,294.79	44,236.09
Charities	—	—	—	—
Schools	585.00	165.78	—	—
Libraries	—	—	—	—
Recreation	—	—	1,000.00	—
Unclassified	—	112.09	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,412.35</i>
Electric light	—	—	—	30,412.35
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,982.97</i>
Municipal indebtedness	97,980.00	3,000.00	4,000.00	13,178.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,980.00</i>	<i>3,000.00</i>	<i>4,000.00</i>	<i>13,178.64</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>79,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	10,534.11	25,041.00	25,200.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>10,534.11</i>	<i>25,041.00</i>	<i>25,200.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	3,247.35	226.27	392.25	2,303.17
Agency, trust, and investment	11,797.38	37,715.06	40,463.09	134,410.91
<i>Taxes and licenses for State</i>	<i>2,992.00</i>	<i>3,196.00</i>	<i>3,536.00</i>	<i>17,068.00</i>
<i>Taxes for county</i>	<i>3,197.29</i>	<i>5,518.48</i>	<i>4,780.06</i>	<i>31,814.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,850.29</i>	<i>28,267.78</i>	<i>31,333.43</i>	<i>85,147.70</i>
<i>All other</i>	<i>757.80</i>	<i>732.80</i>	<i>813.60</i>	<i>380.40</i>
RECAPITULATION.				
Maintenance and interest	\$208,210.84	\$177,882.08	\$151,071.77	\$751,440.79
Permanent debt (except from sinking funds)	18,980.00	3,000.00	4,000.00	13,178.64
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,542.24	7,077.52	3,294.79	91,831.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	79,000.00	—	—	—
Transfers (except to sinking funds) and refunds	3,247.35	10,760.38	25,433.25	27,503.17
Agency, trust, and investment	11,797.38	37,715.06	40,463.09	134,410.91
Total payments	\$323,777.81	\$236,435.04	\$224,262.90	\$1,018,364.80
<i>Balance on hand, including funds</i>	<i>15,985.66</i>	<i>109,714.50</i>	<i>171,838.58</i>	<i>377,735.68</i>
GRAND TOTAL	\$339,763.47	\$346,149.54	\$396,101.48	\$1,396,150.48

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 3,363	Hopedale POPULATION 3,317	Holliston POPULATION 3,311	North Brookfield POPULATION 3,121
REVENUE.	\$222,276.91	\$204,436.14	\$210,877.15	\$184,115.33
General	169,436.62	181,928.59	170,936.49	134,055.85
<i>Taxes</i>	<i>123,507.17</i>	<i>165,505.88</i>	<i>134,355.02</i>	<i>100,756.42</i>
Property, poll, and income	114,034.53	76,084.47	126,953.95	92,801.51
Corporation, bank, etc.	9,472.64	89,421.41	7,401.07	7,954.91
<i>Licenses and permits</i>	<i>3,344.00</i>	<i>47.50</i>	<i>99.00</i>	<i>1,701.50</i>
<i>Fines and forfeits</i>	<i>137.00</i>	<i>—</i>	<i>35.00</i>	<i>28.00</i>
<i>Grants and gifts</i>	<i>42,173.45</i>	<i>16,373.21</i>	<i>36,165.47</i>	<i>31,569.93</i>
For expenses	42,173.45	16,373.21	36,165.47	31,569.93
For outlays	—	—	—	—
All other	275.00	2.00	282.00	—
Commercial	52,840.29	22,507.55	39,940.66	50,059.48
<i>Special assessments</i>	<i>76.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	76.97	—	—	—
<i>Privileges</i>	<i>2,891.93</i>	<i>3,251.98</i>	<i>3,079.26</i>	<i>3,215.82</i>
<i>Departmental</i>	<i>35,610.66</i>	<i>16,535.80</i>	<i>27,353.39</i>	<i>30,183.52</i>
General government	2,502.56	2,121.00	114.35	1,377.00
Protection of persons and property	49.31	1,088.09	70.57	65.95
Health and sanitation	1,083.15	471.43	427.85	261.43
Highways	4,274.63	3,481.00	4,412.08	2,809.06
Charities	27,423.98	8,306.14	21,728.54	22,989.68
Veterans' services	174.50	19.00	82.50	393.56
Schools	15.99	804.55	130.00	2,029.47
Libraries	80.23	184.59	187.40	180.57
Recreation	—	—	—	—
Unclassified	6.31	—	150.10	76.80
<i>Public service enterprises</i>	<i>13,485.41</i>	<i>—</i>	<i>8,518.99</i>	<i>13,728.78</i>
Electric light	—	—	—	—
Water	13,485.41	—	8,518.99	13,728.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5.88</i>	<i>—</i>	<i>1,659.65</i>
<i>Interest</i>	<i>775.32</i>	<i>2,713.89</i>	<i>989.02</i>	<i>1,271.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	218.75	2,634.02	291.34	170.80
All other	556.57	79.87	697.68	1,100.91
NON-REVENUE.	\$64,951.46	\$39,664.73	\$263,734.12	\$12,544.23
Offsets to outlays	745.39	—	—	—
<i>Departmental</i>	<i>600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>145.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	—	245,642.50	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>125,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>—</i>	<i>120,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>642.50</i>	<i>—</i>
Transfers	6,718.75	2,626.06	286.01	534.92
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	6,718.75	2,626.06	286.01	534.92
Refunds	108.19	50.61	900.82	306.37
Agency, trust, and investment	17,379.13	36,988.06	16,904.79	11,702.94
<i>Taxes and licenses for State</i>	<i>3,604.00</i>	<i>7,480.00</i>	<i>4,148.00</i>	<i>2,924.00</i>
<i>Taxes for county</i>	<i>3,851.29</i>	<i>12,915.59</i>	<i>5,168.32</i>	<i>5,048.82</i>
<i>Reimbursements for grade crossings</i>	<i>8,909.18</i>	<i>16,047.07</i>	<i>6,743.87</i>	<i>3,002.32</i>
<i>Sinking and other permanent funds</i>	<i>1,014.66</i>	<i>545.40</i>	<i>844.60</i>	<i>727.80</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$223,022.30	\$204,436.14	\$210,877.15	\$184,115.33
Premiums	—	—	642.50	—
Municipal indebtedness	40,000.00	—	245,000.00	—
Transfers and refunds	6,826.94	2,676.67	1,186.83	841.29
Agency, trust, and investment	17,379.13	36,988.06	16,904.79	11,702.94
Total receipts	\$287,228.37	\$244,100.87	\$474,611.27	\$196,659.56
Balance on hand, including funds	29,734.22	90,710.66	132,194.25	69,591.28
GRAND TOTAL	\$316,962.59	\$334,811.53	\$606,805.52	\$266,250.84

Graded According to Population of 1945 — Continued.

PAYMENTS.	Medway POPULATION 3,363	Hopedale POPULATION 3,317	Holliston POPULATION 3,311	North Brookfield POPULATION 3,121
Maintenance	\$205,973.56	\$185,830.20	\$180,817.84	\$162,135.10
<i>Departmental</i>	<i>195,013.98</i>	<i>183,724.32</i>	<i>175,844.47</i>	<i>150,764.25</i>
General government	11,291.91	8,828.74	10,993.47	10,344.49
Protection of persons and property	10,593.30	34,841.34	13,808.66	8,047.32
Health and sanitation	6,622.55	9,630.74	6,353.62	4,694.01
Highways	36,078.61	30,972.03	37,180.70	35,413.66
Charities	65,947.81	22,893.92	46,773.15	41,150.58
Veterans' services	1,007.25	1,097.22	1,492.88	1,127.90
Schools	56,353.07	65,307.73	53,770.75	42,542.51
Libraries	2,208.10	6,179.03	1,859.00	3,341.50
Recreation	1,574.80	4,993.12	956.29	252.86
Pensions	—	—	—	—
Unclassified	3,336.58	980.45	2,655.95	3,849.42
<i>Public service enterprises</i>	<i>10,959.58</i>	<i>—</i>	<i>4,973.37</i>	<i>9,181.04</i>
Electric light	—	—	—	—
Water	10,959.58	—	4,973.37	9,181.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>105.88</i>	<i>—</i>	<i>2,189.81</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,407.58	675.00	229.50	223.39
<i>Loans, general purposes</i>	<i>1,107.58</i>	<i>675.00</i>	<i>229.50</i>	<i>223.39</i>
<i>Loans, public service enterprises</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	920.39	11,871.56	128,026.88	10,605.41
<i>Departmental</i>	<i>775.00</i>	<i>11,871.56</i>	<i>6,320.68</i>	<i>8,993.80</i>
General government	—	—	50.00	—
Protection of persons and property	—	—	2,519.29	—
Health and sanitation	—	—	—	7,126.80
Highways	600.00	9,897.20	2,737.90	1,000.00
Charities	—	—	—	—
Schools	—	128.00	1,013.49	867.00
Libraries	—	—	—	—
Recreation	175.00	1,846.36	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>145.39</i>	<i>—</i>	<i>121,706.20</i>	<i>1,611.61</i>
Electric light	—	—	—	—
Water	145.39	—	121,706.20	1,611.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	49,000.00	6,000.00	124,000.00	1,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>6,000.00</i>	<i>4,000.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>—</i>	<i>120,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,718.75	2,626.06	286.01	534.92
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,718.75</i>	<i>2,626.06</i>	<i>286.01</i>	<i>534.92</i>
Refunds	108.19	50.61	900.82	306.37
Agency, trust, and investment	23,993.22	36,957.64	16,919.66	11,518.36
<i>Taxes and licenses for State</i>	<i>3,604.00</i>	<i>7,480.00</i>	<i>4,148.00</i>	<i>2,924.00</i>
<i>Taxes for county</i>	<i>3,851.29</i>	<i>12,915.59</i>	<i>5,168.32</i>	<i>5,048.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,523.27</i>	<i>16,013.65</i>	<i>6,756.94</i>	<i>2,817.74</i>
<i>All other</i>	<i>1,014.66</i>	<i>548.40</i>	<i>846.40</i>	<i>727.80</i>
RECAPITULATION.				
Maintenance and interest	\$207,381.14	\$186,505.20	\$181,047.34	\$162,358.49
Permanent debt (except from sinking funds)	9,000.00	6,000.00	4,000.00	1,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	920.39	11,871.56	128,026.88	10,605.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	—	120,000.00	—
Transfers (except to sinking funds) and refunds	6,826.94	2,676.67	1,186.83	841.29
Agency, trust, and investment	23,993.22	36,957.64	16,919.66	11,518.36
Total payments	\$288,121.69	\$244,011.07	\$451,180.71	\$186,423.55
Balance on hand, including funds	28,840.90	90,800.46	155,624.81	79,827.29
GRAND TOTAL	\$316,962.59	\$334,811.53	\$606,805.52	\$266,250.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 3,119	Norton POPULATION 3,096	North Reading POPULATION 3,089	Deerfield POPULATION 3,083
REVENUE.	\$208,204.70	\$181,287.05	\$201,928.66	\$182,871.40
General	162,669.79	138,711.57	156,415.81	155,849.22
<i>Taxes</i>	<i>107,667.63</i>	<i>93,922.46</i>	<i>119,740.67</i>	<i>116,547.87</i>
Property, poll, and income	93,760.26	84,869.35	114,938.75	107,907.14
Corporation, bank, etc.	13,907.37	9,053.11	4,801.92	8,640.73
<i>Licenses and permits</i>	<i>3,028.50</i>	<i>4,260.92</i>	<i>4,315.50</i>	<i>3,440.00</i>
<i>Fines and forfeits</i>	<i>82.40</i>	<i>160.00</i>	<i>49.00</i>	<i>295.00</i>
<i>Grants and gifts</i>	<i>51,619.79</i>	<i>40,318.21</i>	<i>32,310.64</i>	<i>35,566.35</i>
For expenses	51,619.79	40,318.21	32,310.64	35,566.35
For outlays	—	—	—	—
All other	271.47	49.98	—	—
Commercial	45,534.91	42,575.48	45,512.85	27,022.18
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>324.48</i>	<i>4,210.74</i>
To meet expenses	—	—	324.48	4,210.74
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,896.63</i>	<i>3,162.13</i>	<i>2,698.61</i>	<i>3,361.21</i>
<i>Departmental</i>	<i>30,219.10</i>	<i>1 20,043.12</i>	<i>21,842.70</i>	<i>18,441.63</i>
General government	126.82	63.65	308.45	4.05
Protection of persons and property	70.98	104.52	530.29	74.42
Health and sanitation	88.57	363.79	261.43	582.54
Highways	3,263.00	3,450.35	4,388.78	2,964.00
Charities	25,591.77	15,106.59	13,955.50	10,599.62
Veterans' services	300.00	169.00	807.00	292.00
Schools	620.40	129.29	906.38	3,362.50
Libraries	89.00	—	66.37	—
Recreation	—	—	311.50	—
Unclassified	68.56	1 655.93	307.00	562.50
<i>Public service enterprises</i>	<i>9,409.68</i>	<i>17,606.48</i>	<i>17,477.15</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,409.68	17,606.48	17,477.15	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>867.15</i>	<i>600.92</i>	<i>1,861.25</i>	<i>27.91</i>
<i>Interest</i>	<i>2,142.35</i>	<i>1,162.83</i>	<i>1,308.66</i>	<i>980.69</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,719.63	645.87	403.85	—
All other	422.72	516.96	904.81	980.69
NON-REVENUE.	\$16,091.36	\$42,891.07	\$33,335.60	\$34,465.08
Offsets to outlays	—	—	—	350.17
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>350.17</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	—	—	7,325.00	1,035.87
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>7,325.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,035.87</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,718.25	5,595.50	10,698.37	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,718.25	5,595.50	10,698.37	10,000.00
Refunds	674.01	90.01	557.82	392.99
Agency, trust, and investment	13,699.10	37,205.56	14,754.41	22,686.05
<i>Taxes and licenses for State</i>	<i>3,274.00</i>	<i>2,652.00</i>	<i>2,788.00</i>	<i>4,556.00</i>
<i>Taxes for county</i>	<i>4,066.88</i>	<i>4,905.94</i>	<i>3,473.79</i>	<i>10,318.38</i>
<i>Reimbursements for grade crossings</i>	<i>5,790.42</i>	<i>25,177.03</i>	<i>7,319.95</i>	<i>7,368.35</i>
<i>Sinking and other permanent funds</i>	<i>567.80</i>	<i>4,470.59</i>	<i>1,172.67</i>	<i>443.32</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$208,204.70	\$181,287.05	\$201,928.66	\$183,221.57
Premiums	—	—	—	—
Municipal indebtedness	—	—	7,325.00	1,035.87
Transfers and refunds	2,392.26	5,685.51	11,256.19	10,392.99
Agency, trust, and investment	13,699.10	37,205.56	14,754.41	22,686.05
Total receipts	\$224,296.06	\$224,178.12	\$235,264.26	\$217,336.48
<i>Balance on hand, including funds</i>	<i>102,150.07</i>	<i>61,020.08</i>	<i>67,726.10</i>	<i>100,411.73</i>
GRAND TOTAL	\$326,446.13	\$285,198.20	\$302,990.36	\$317,748.21

¹ Includes \$369.93 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Pepperell POPULATION 3,119	Norton POPULATION 3,096	North Reading POPULATION 3,089	Deerfield POPULATION 3,083
Maintenance	\$181,479.99	\$165,341.26	\$160,166.79	\$151,367.84
<i>Departmental</i>	<i>171,927.61</i>	<i>154,398.39</i>	<i>152,321.30</i>	<i>151,132.29</i>
General government	6,862.97	9,628.05	12,555.97	8,240.49
Protection of persons and property	8,880.43	8,349.76	18,701.81	5,316.69
Health and sanitation	3,964.75	4,182.47	3,618.95	3,918.55
Highways	35,360.91	28,234.40	24,990.35	29,706.28
Charities	62,315.57	38,068.81	31,410.37	27,368.55
Veterans' services	—	807.56	1,534.75	1,533.06
Schools	47,163.74	60,095.57	54,129.19	69,075.44
Libraries	3,018.25	1,100.00	1,392.83	2,361.22
Recreation	668.63	151.67	580.21	242.19
Pensions	—	—	—	—
Unclassified	2,884.80	4,444.17	3,406.87	3,369.82
<i>Public service enterprises</i>	<i>7,599.93</i>	<i>8,808.59</i>	<i>6,550.21</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,599.93	8,808.59	6,550.21	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,952.45</i>	<i>1,263.20</i>	<i>1,295.98</i>	<i>235.55</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>371.08</i>	<i>—</i>	<i>—</i>
Interest	125.00	1,402.50	2,921.25	1,575.06
<i>Loans, general purposes</i>	<i>125.00</i>	<i>—</i>	<i>159.12</i>	<i>1,575.06</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,402.50</i>	<i>2,762.13</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,088.43	8,484.04	4,921.30	13,855.34
<i>Departmental</i>	<i>4,313.43</i>	<i>322.69</i>	<i>626.27</i>	<i>13,755.03</i>
General government	—	—	445.00	—
Protection of persons and property	—	—	—	995.15
Health and sanitation	—	—	—	397.57
Highways	2,042.20	—	—	2,478.81
Charities	—	—	—	—
Schools	480.50	322.69	181.27	9,883.50
Libraries	—	—	—	—
Recreation	1,790.73	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>14,775.00</i>	<i>8,161.35</i>	<i>2,894.18</i>	<i>—</i>
Electric light	—	—	—	—
Water	14,775.00	8,161.35	2,894.18	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,400.85</i>	<i>100.31</i>
Municipal indebtedness	5,000.00	4,000.00	19,119.75	14,090.47
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>11,494.75</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>7,625.00</i>	<i>6,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>90.47</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,718.25	5,595.50	10,698.37	10,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,718.25</i>	<i>5,595.50</i>	<i>10,698.37</i>	<i>10,000.00</i>
Refunds	674.01	90.01	557.82	392.99
Agency, trust, and investment	13,691.08	42,103.59	25,454.41	32,681.36
<i>Taxes and licenses for State</i>	<i>3,274.00</i>	<i>2,652.00</i>	<i>2,788.00</i>	<i>4,556.00</i>
<i>Taxes for county</i>	<i>4,066.88</i>	<i>4,905.94</i>	<i>3,473.79</i>	<i>10,318.38</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,790.80</i>	<i>30,051.06</i>	<i>18,025.35</i>	<i>17,363.66</i>
<i>All other</i>	<i>559.40</i>	<i>4,494.59</i>	<i>1,167.27</i>	<i>443.32</i>

RECAPITULATION.

Maintenance and interest	\$181,604.99	\$166,743.76	\$163,088.04	\$152,942.90
Permanent debt (except from sinking funds)	5,000.00	4,000.00	11,494.75	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,088.43	8,484.04	4,921.30	13,855.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	7,625.00	6,090.47
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	2,392.26	5,685.51	11,256.19	10,392.99
Agency, trust, and investment	13,691.08	42,103.59	25,454.41	32,681.36
Total payments	\$221,776.76	\$227,016.90	\$223,839.69	\$223,963.06
Balance on hand, including funds	104,669.37	58,181.30	79,150.67	93,785.15
GRAND TOTAL	\$326,446.13	\$285,198.20	\$302,990.36	\$317,748.21

TABLE I. — *Summary of Financial Transactions, Towns*

RECEIPTS.	Charlton POPULATION 3,051	Lancaster POPULATION 3,037	Rehoboth POPULATION 3,036	Dighton POPULATION 3,021
REVENUE.	\$156,672.83	\$206,240.77	\$165,460.57	\$196,910.32
General	124,386.31	151,365.64	139,611.15	150,995.37
<i>Taxes</i>	<i>78,804.08</i>	<i>107,328.94</i>	<i>89,721.75</i>	<i>120,734.48</i>
Property, poll, and income	68,561.14	102,783.88	83,009.58	95,055.32
Corporation, bank, etc.	10,242.94	4,545.06	6,712.17	25,679.16
<i>Licenses and permits</i>	<i>1,701.50</i>	<i>89.50</i>	<i>1,222.00</i>	<i>1,147.52</i>
<i>Fines and forfeits</i>	<i>445.00</i>	<i>—</i>	<i>186.00</i>	<i>375.40</i>
<i>Grants and gifts</i>	<i>42,743.54</i>	<i>43,747.47</i>	<i>48,481.40</i>	<i>28,658.82</i>
For expenses	42,743.54	43,747.47	48,481.40	28,658.82
For outlays	—	—	—	—
<i>All other</i>	<i>692.19</i>	<i>199.73</i>	<i>—</i>	<i>79.15</i>
Commercial	32,286.52	54,875.13	25,849.42	45,914.95
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>105.05</i>	<i>—</i>
To meet expenses	—	—	105.05	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,731.11</i>	<i>2,712.14</i>	<i>3,699.15</i>	<i>3,779.31</i>
<i>Departmental</i>	<i>26,847.71</i>	<i>32,503.73</i>	<i>21,523.74</i>	<i>41,972.22</i>
General government	94.11	81.28	—	74.00
Protection of persons and property	724.70	117.67	119.50	10,150.72
Health and sanitation	1,065.86	261.43	58.57	701.29
Highways	9,849.52	2,264.40	3,415.15	1,402.62
Charities	14,299.99	28,111.60	16,624.57	15,816.53
Veterans' services	230.00	518.00	255.00	120.00
Schools	573.54	631.75	374.74	13,670.91
Libraries	9.99	123.62	—	35.07
Recreation	—	—	—	—
Unclassified	—	393.98	676.21	1.08
<i>Public service enterprises</i>	<i>—</i>	<i>12,951.48</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,951.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,051.75</i>	<i>2,469.47</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,655.95</i>	<i>4,238.31</i>	<i>521.48</i>	<i>163.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	954.25	3,697.95	9.80	20.96
All other	701.70	540.36	511.68	142.46
NON-REVENUE.	\$36,810.04	\$78,928.50	\$51,483.20	\$28,427.21
Offsets to outlays	510.00	4,538.08	—	3,144.90
<i>Departmental</i>	<i>510.00</i>	<i>875.00</i>	<i>—</i>	<i>3,144.90</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,663.08</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,750.00	—	16,150.00	—
<i>Loans, general purposes</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>16,750.00</i>	<i>—</i>	<i>16,150.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,232.48	31,018.33	20,000.00	20.10
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,232.48</i>	<i>31,018.33</i>	<i>20,000.00</i>	<i>20.10</i>
Refunds	74.30	316.25	16.33	.65
Agency, trust, and investment	14,243.26	43,055.84	15,316.87	25,261.56
<i>Taxes and licenses for State</i>	<i>2,312.00</i>	<i>2,652.00</i>	<i>3,196.00</i>	<i>3,740.00</i>
<i>Taxes for county</i>	<i>3,992.09</i>	<i>4,579.16</i>	<i>5,912.29</i>	<i>6,918.64</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,815.57</i>	<i>35,177.48</i>	<i>4,983.58</i>	<i>13,858.92</i>
<i>All other</i>	<i>1,123.60</i>	<i>647.20</i>	<i>1,225.00</i>	<i>744.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$157,182.83	\$210,778.85	\$165,460.57	\$200,055.22
Premiums	—	—	—	—
Municipal indebtedness	20,750.00	—	16,150.00	—
Transfers and refunds	1,306.78	31,334.58	20,016.33	20.75
Agency, trust, and investment	14,243.26	43,055.84	15,316.87	25,261.56
Total receipts	\$193,482.87	\$285,169.27	\$216,943.77	\$225,337.53
<i>Balance on hand, including funds</i>	<i>42,826.89</i>	<i>90,105.37</i>	<i>78,570.46</i>	<i>96,001.62</i>
GRAND TOTAL	\$236,309.76	\$375,274.64	\$295,514.23	\$321,339.15

Graded According to Population of 1945 — Continued.

PAYMENTS.	Charlton POPULATION 3,051	Lancaster POPULATION 3,037	Rehoboth POPULATION 3,036	Dighton POPULATION 3,021
Maintenance	\$136,141.25	\$180,561.04	\$136,833.83	\$170,580.64
<i>Departmental</i>	<i>133,831.82</i>	<i>165,984.92</i>	<i>136,833.83</i>	<i>170,580.64</i>
General government	7,788.65	9,497.13	5,950.73	8,426.43
Protection of persons and property	4,377.46	9,563.19	3,867.02	14,201.33
Health and sanitation	5,071.82	5,272.06	4,518.26	9,643.73
Highways	36,653.58	26,309.07	33,577.21	18,656.78
Charities	28,898.72	60,594.07	41,258.88	34,009.94
Veterans' services	2,264.85	2,194.47	1,150.55	428.79
Schools	46,095.36	42,329.09	45,551.05	80,726.85
Libraries	805.33	5,607.91	—	1,357.70
Recreation	396.25	451.64	84.67	95.75
Pensions	—	—	—	—
Unclassified	1,479.80	4,166.29	875.46	3,033.34
<i>Public service enterprises</i>	<i>—</i>	<i>11,073.69</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	11,073.69	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,309.43</i>	<i>3,503.43</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	312.99	173.75	1,027.60	1,003.13
<i>Loans, general purposes</i>	<i>312.99</i>	<i>—</i>	<i>1,027.60</i>	<i>1,003.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>173.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,685.09	8,737.82	6,569.65	3,770.95
<i>Departmental</i>	<i>9,685.09</i>	<i>8,240.46</i>	<i>6,569.65</i>	<i>3,770.95</i>
General government	1,305.59	200.00	—	—
Protection of persons and property	685.00	5,992.50	4,197.20	375.30
Health and sanitation	—	1,000.00	—	464.58
Highways	7,441.70	1,047.96	1,787.45	—
Charities	—	—	—	—
Schools	252.80	—	585.00	2,931.07
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>497.36</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	497.36	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,250.00	1,500.00	24,150.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>1,500.00</i>	<i>8,000.00</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,750.00</i>	<i>—</i>	<i>16,150.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,232.48	31,018.33	20,000.00	20.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,232.48</i>	<i>31,018.33</i>	<i>20,000.00</i>	<i>20.10</i>
Refunds	74.30	316.25	16.33	.65
Agency, trust, and investment	14,073.97	66,517.44	35,144.06	22,740.11
<i>Taxes and licenses for State</i>	<i>2,312.00</i>	<i>2,652.00</i>	<i>3,196.00</i>	<i>3,740.00</i>
<i>Taxes for county</i>	<i>3,992.09</i>	<i>4,579.16</i>	<i>5,912.29</i>	<i>6,918.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,646.28</i>	<i>58,630.68</i>	<i>24,804.17</i>	<i>11,337.47</i>
<i>All other</i>	<i>1,123.60</i>	<i>655.60</i>	<i>1,231.60</i>	<i>744.00</i>
RECAPITULATION.				
Maintenance and interest	\$136,454.24	\$180,734.79	\$137,861.43	\$171,583.77
Permanent debt (except from sinking funds)	2,500.00	1,500.00	8,000.00	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,685.09	8,737.82	6,569.65	3,770.95
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,750.00	—	16,150.00	—
Transfers (except to sinking funds) and refunds	1,306.78	31,334.58	20,016.33	20.75
Agency, trust, and investment	14,073.97	66,517.44	35,144.06	22,740.11
Total payments	\$183,770.08	\$288,824.63	\$223,741.47	\$204,615.58
Balance on hand, including funds	52,539.68	86,450.01	71,772.76	116,723.57
GRAND TOTAL	\$236,309.76	\$375,274.64	\$295,514.23	\$321,339.15

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanover POPULATION 3,018	Northborough POPULATION 2,958	Lenox POPULATION 2,951	Kingston POPULATION 2,922
REVENUE.	\$281,453.94	\$163,628.40	\$198,595.47	\$226,860.16
General	207,741.20	126,032.54	181,965.10	181,721.53
<i>Taxes</i>	<i>183,499.94</i>	<i>90,018.79</i>	<i>162,005.71</i>	<i>154,896.88</i>
Property, poll, and income	167,953.78	85,809.15	152,193.69	144,275.24
Corporation, bank, etc.	15,546.16	4,209.64	9,812.02	10,621.59
<i>Licenses and permits</i>	<i>935.69</i>	<i>3,226.00</i>	<i>2,847.50</i>	<i>4,091.50</i>
<i>Fines and forfeits</i>	<i>88.60</i>	<i>32.80</i>	<i>1,133.00</i>	<i>303.20</i>
<i>Grants and gifts</i>	<i>23,216.97</i>	<i>32,804.95</i>	<i>15,328.89</i>	<i>22,381.44</i>
For expenses	23,216.97	32,804.95	15,328.89	22,381.44
For outlays	—	—	—	—
All other	—	—	650.00	48.56
Commercial	73,712.74	37,545.86	16,630.37	45,138.63
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,957.68</i>	<i>2,760.08</i>	<i>3,149.52</i>	<i>2,653.15</i>
Departmental	24,907.75	21,110.99	11,724.80	23,216.66
General government	—	1,611.70	1,392.35	104.90
Protection of persons and property	50.32	89.69	18.06	123.76
Health and sanitation	996.07	—	—	—
Highways	4,468.86	2,727.89	1,117.82	3,329.28
Charities	18,258.98	16,056.15	8,818.83	19,225.56
Veterans' services	115.00	—	78.00	—
Schools	805.10	435.76	299.64	98.84
Libraries	183.23	169.80	—	138.27
Recreation	—	—	—	92.00
Unclassified	30.17	20.00	.10	104.05
<i>Public service enterprises</i>	<i>37,317.53</i>	<i>8,628.84</i>	<i>—</i>	<i>16,191.47</i>
Electric light	—	—	—	—
Water	37,317.53	8,628.84	—	16,191.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,046.45</i>	<i>1,265.11</i>	<i>538.00</i>	<i>—</i>
<i>Interest</i>	<i>3,483.35</i>	<i>3,790.84</i>	<i>1,218.05</i>	<i>3,077.33</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,649.45	3,094.84	876.71	2,699.81
All other	833.90	696.00	341.34	377.54
NON-REVENUE.	\$73,706.37	\$33,719.73	\$29,438.19	\$103,182.14
Offsets to outlays	1,584.76	—	637.61	1,948.50
<i>Departmental</i>	<i>1,584.76</i>	<i>—</i>	<i>637.61</i>	<i>1,948.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	75,389.25
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>389.25</i>
Transfers	25,295.20	10,298.95	2,088.05	1,970.39
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	25,295.20	10,298.95	2,088.05	1,970.39
Refunds	385.95	149.99	946.41	461.40
Agency, trust, and investment	46,440.46	23,270.79	25,766.12	23,412.60
<i>Taxes and licenses for State</i>	<i>4,964.00</i>	<i>2,448.00</i>	<i>5,304.00</i>	<i>5,032.00</i>
<i>Taxes for county</i>	<i>9,252.91</i>	<i>4,226.92</i>	<i>9,066.67</i>	<i>9,379.67</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>31,162.40</i>	<i>15,724.87</i>	<i>10,932.05</i>	<i>8,362.33</i>
All other	1,061.15	871.00	463.40	638.60
RECAPITULATION.				
Revenue and offsets to outlays	\$283,038.70	\$163,628.40	\$199,233.08	\$228,808.66
Premiums	—	—	—	389.25
Municipal indebtedness	—	—	—	75,000.00
Transfers and refunds	25,681.15	10,448.94	3,034.46	2,431.79
Agency, trust, and investment	46,440.46	23,270.79	25,766.12	23,412.60
Total receipts	\$355,160.31	\$197,348.13	\$228,033.66	\$330,942.30
<i>Balance on hand, including funds</i>	<i>178,541.92</i>	<i>90,138.65</i>	<i>124,544.37</i>	<i>81,319.22</i>
GRAND TOTAL	\$533,702.23	\$287,486.78	\$352,578.03	\$411,361.52

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hanover POPULATION 3,018	Northborough POPULATION 2,958	Lenox POPULATION 2,951	Kingston POPULATION 2,922
Maintenance	\$206,801.09	\$132,965.20	\$164,946.82	\$178,974.38
<i>Departmental</i>	<i>191,143.85</i>	<i>124,320.16</i>	<i>162,285.48</i>	<i>171,800.43</i>
General government	14,097.76	7,841.81	15,658.93	11,888.57
Protection of persons and property	10,211.36	8,564.72	13,058.08	14,399.46
Health and sanitation	11,808.02	3,352.10	12,129.24	7,343.57
Highways	37,941.78	22,273.40	27,734.98	23,877.13
Charities	45,101.24	36,038.02	22,139.19	45,075.85
Veterans' services	1,421.23	1,110.66	289.95	234.50
Schools	65,125.40	39,114.52	67,529.55	58,088.78
Libraries	1,693.78	2,221.54	320.09	2,614.95
Recreation	788.44	190.56	112.96	3,183.67
Pensions	—	—	—	—
Unclassified	2,954.84	3,612.83	3,262.51	5,093.95
<i>Public service enterprises</i>	<i>13,102.64</i>	<i>6,142.53</i>	<i>—</i>	<i>6,646.55</i>
Electric light	—	—	—	—
Water	13,102.64	6,142.53	—	6,646.55
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,504.18</i>	<i>2,438.72</i>	<i>2,711.34</i>	<i>385.05</i>
<i>Administration of trust funds</i>	<i>50.42</i>	<i>63.79</i>	<i>—</i>	<i>142.35</i>
Interest	7,460.00	1,340.78	362.50	146.56
<i>Loans, general purposes</i>	<i>420.00</i>	<i>607.28</i>	<i>337.60</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>7,040.00</i>	<i>733.50</i>	<i>25.00</i>	<i>146.56</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,300.49	6,083.56	12,872.20	89,563.19
<i>Departmental</i>	<i>9,034.70</i>	<i>5,899.96</i>	<i>12,872.20</i>	<i>9,797.43</i>
General government	2,000.00	—	2,012.62	—
Protection of persons and property	1,834.70	—	—	2,938.52
Health and sanitation	—	—	350.00	2,986.00
Highways	5,200.00	—	9,007.98	1,258.98
Charities	—	—	—	—
Schools	—	—	1,501.60	2,613.93
Libraries	—	47.02	—	—
Recreation	—	5,852.94	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,585.76</i>	<i>—</i>	<i>—</i>	<i>79,765.76</i>
Electric light	—	—	—	—
Water	6,585.76	—	—	79,765.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>680.03</i>	<i>183.60</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,000.00	8,725.00	10,000.00	3,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>8,725.00</i>	<i>10,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	25,295.20	10,298.95	2,088.05	1,970.39
<i>To sinking funds from revenue</i>	<i>25,295.20</i>	<i>10,298.95</i>	<i>2,088.05</i>	<i>1,970.39</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	385.95	149.99	946.41	461.40
Agency, trust, and investment	71,532.32	32,951.29	25,766.12	23,798.84
<i>Taxes and licenses for State</i>	<i>4,964.00</i>	<i>2,448.00</i>	<i>5,304.00</i>	<i>5,032.00</i>
<i>Taxes for county</i>	<i>9,252.91</i>	<i>4,226.92</i>	<i>9,066.67</i>	<i>9,379.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>56,254.26</i>	<i>25,405.37</i>	<i>10,932.05</i>	<i>8,746.77</i>
<i>All other</i>	<i>1,061.15</i>	<i>871.00</i>	<i>463.40</i>	<i>640.40</i>
RECAPITULATION.				
Maintenance and interest	\$214,261.09	\$134,305.98	\$165,309.32	\$179,120.94
Permanent debt (except from sinking funds)	14,000.00	8,725.00	10,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,300.49	6,083.56	12,872.20	89,563.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	25,681.15	10,448.94	3,034.46	2,431.79
Agency, trust, and investment	71,532.32	32,951.29	25,766.12	23,798.84
Total payments	\$341,775.05	\$192,514.77	\$216,982.10	\$297,914.76
Balance on hand, including funds	191,927.18	94,972.01	135,595.93	113,446.76
GRAND TOTAL	\$533,702.23	\$287,486.78	\$352,578.03	\$411,361.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 2,921	Ashland POPULATION 2,920	Nantucket POPULATION 2,870	Acton POPULATION 2,869
REVENUE.	\$205,674.61	\$246,915.53	\$424,840.67	\$215,411.20
General	181,796.99	188,376.97	379,074.45	177,897.77
<i>Taxes</i>	156,499.60	148,068.14	327,227.77	140,338.49
Property, poll, and income	146,444.12	138,210.18	304,217.93	124,257.98
Corporation, bank, etc.	10,055.48	9,857.96	23,009.84	16,080.51
<i>Licenses and permits</i>	3,165.50	6,541.50	5,213.50	874.50
<i>Fines and forfeits</i>	125.00	50.00	202.00	206.85
<i>Grants and gifts</i>	22,006.89	33,603.27	46,431.18	36,477.93
For expenses	22,006.89	33,603.27	46,431.18	34,465.47
For outlays	—	—	—	2,012.46
All other	—	114.06	—	—
Commercial	23,877.62	58,538.56	45,766.22	37,513.43
<i>Special assessments</i>	6.67	—	400.00	—
To meet expenses	6.67	—	—	—
To meet outlays	—	—	400.00	—
<i>Privileges</i>	4,256.89	3,018.49	2,183.92	3,637.26
<i>Departmental</i>	18,304.22	25,392.62	32,359.26	27,800.53
General government	58.73	346.80	45.85	600.95
Protection of persons and property	780.54	216.11	28.60	288.17
Health and sanitation	172.14	224.28	346.25	352.50
Highways	764.40	3,972.74	634.11	6,008.98
Charities	11,573.65	17,933.38	28,969.24	17,164.42
Veterans' services	—	822.00	147.99	—
Schools	4,326.86	1,742.31	481.80	3,247.74
Libraries	127.90	106.00	—	125.62
Recreation	—	—	515.00	—
Unclassified	500.00	29.00	1,190.42	12.20
<i>Public service enterprises</i>	—	28,992.24	10,081.66	—
Electric light	—	—	—	—
Water	—	28,992.24	10,081.66	—
All other	—	—	—	—
<i>Cemeteries</i>	538.98	903.82	317.97	2,400.23
<i>Interest</i>	770.86	231.39	423.41	3,675.36
On sinking funds	—	—	—	—
On trust and investment funds	223.58	30.72	35.09	2,946.80
All other	547.28	200.67	388.32	728.56
NON-REVENUE.	\$46,033.60	\$82,825.37	\$161,949.02	\$25,818.83
Offsets to outlays	—	430.00	828.50	—
<i>Departmental</i>	—	430.00	828.50	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	46,291.73	100,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	16,200.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	30,000.00	100,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	91.73	—	—
Transfers	20,164.40	18,727.02	25,007.76	4,417.76
<i>From sinking funds</i>	—	—	—	—
All other	20,164.40	18,727.02	25,007.76	4,417.76
Refunds	256.65	271.82	1,184.22	279.90
Agency, trust, and investment	25,612.55	17,104.80	34,928.54	21,121.17
<i>Taxes and licenses for State</i>	5,800.00	3,060.00	13,328.00	4,488.00
<i>Taxes for county</i>	9,423.12	3,812.70	18,700.00	5,591.96
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	9,550.38	9,627.50	2,585.74	10,113.61
All other	839.05	604.60	314.80	927.60
RECAPITULATION.				
Revenue and offsets to outlays	\$205,674.61	\$247,345.53	\$425,669.17	\$215,411.20
Premiums	—	91.73	—	—
Municipal indebtedness	—	46,200.00	100,000.00	—
Transfers and refunds	20,421.05	18,998.84	26,191.98	4,697.66
Agency, trust, and investment	25,612.55	17,104.80	34,928.54	21,121.17
Total receipts	\$251,708.21	\$329,740.90	\$586,789.69	\$241,230.03
Balance on hand, including funds	81,071.57	71,740.44	55,812.54	93,583.81
GRAND TOTAL	\$332,779.78	\$401,481.34	\$642,602.23	\$334,813.84

Graded According to Population of 1945 — Continued.

PAYMENTS.	Lynnfield POPULATION 2,921	Ashland POPULATION 2,920	Nantucket POPULATION 2,870	Acton POPULATION 2,869
Maintenance	\$178,601.09	\$184,539.82	\$324,429.63	\$188,900.07
<i>Departmental</i>	<i>177,567.36</i>	<i>167,367.42</i>	<i>314,740.22</i>	<i>182,755.23</i>
General government	14,158.64	11,681.33	19,342.79	11,226.17
Protection of persons and property	28,707.89	12,971.20	45,108.66	13,366.93
Health and sanitation	5,369.62	6,205.51	26,823.17	7,007.14
Highways	24,740.17	36,626.45	26,938.29	38,885.81
Charities	28,592.25	36,939.40	84,597.85	39,842.05
Veterans' services	209.35	3,423.77	8,994.20	364.60
Schools	70,264.00	52,883.90	86,622.47	67,551.73
Libraries	1,430.15	1,813.89	4,000.00	1,849.97
Recreation	940.71	1,617.28	1,503.12	280.66
Pensions	—	—	—	—
Unclassified	3,154.58	3,204.69	10,809.67	2,380.17
<i>Public service enterprises</i>	<i>—</i>	<i>13,599.45</i>	<i>9,063.68</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	13,599.45	9,063.68	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,033.73</i>	<i>3,572.95</i>	<i>625.73</i>	<i>6,144.84</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	292.50	844.71	2,354.72	255.00
<i>Loans, general purposes</i>	<i>292.50</i>	<i>68.96</i>	<i>1,419.72</i>	<i>355.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>775.75</i>	<i>835.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	57,801.63	24,819.06	8,930.54
<i>Departmental</i>	<i>—</i>	<i>7,789.92</i>	<i>24,819.06</i>	<i>8,530.54</i>
General government	—	—	—	129.99
Protection of persons and property	—	4,099.10	1,495.87	982.55
Health and sanitation	—	—	623.30	—
Highways	—	3,690.82	22,649.89	6,000.00
Charities	—	—	—	—
Schools	—	—	—	1,418.00
Libraries	—	—	—	—
Recreation	—	—	50.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>49,662.71</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	49,662.71	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>349.00</i>	<i>—</i>	<i>400.00</i>
Municipal indebtedness	7,000.00	42,300.00	111,000.00	3,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>12,300.00</i>	<i>11,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	20,164.40	18,727.02	25,007.76	4,417.76
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20,164.40</i>	<i>18,727.02</i>	<i>25,007.76</i>	<i>4,417.76</i>
Refunds	256.65	271.82	1,184.22	279.99
Agency, trust, and investment	45,621.53	34,003.66	59,877.46	21,086.97
<i>Taxes and licenses for State</i>	<i>5,800.00</i>	<i>3,060.00</i>	<i>13,328.00</i>	<i>4,488.00</i>
<i>Taxes for county</i>	<i>9,423.12</i>	<i>3,812.70</i>	<i>18,700.00</i>	<i>5,691.96</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,569.56</i>	<i>26,524.56</i>	<i>27,536.46</i>	<i>10,107.01</i>
<i>All other</i>	<i>828.85</i>	<i>606.40</i>	<i>313.00</i>	<i>900.00</i>
RECAPITULATION.				
Maintenance and interest	\$178,893.59	\$185,384.53	\$326,784.35	\$189,155.07
Permanent debt (except from sinking funds)	7,000.00	12,300.00	11,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	57,801.63	24,819.06	8,930.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	30,000.00	100,000.00	—
Transfers (except to sinking funds) and refunds	20,421.05	18,998.84	26,191.98	4,697.66
Agency, trust, and investment	45,621.53	34,003.66	59,877.46	21,086.97
Total payments	\$251,936.17	\$338,488.66	\$548,672.85	\$226,870.24
Balance on hand, including funds	80,843.61	62,992.68	93,929.38	107,943.60
GRAND TOTAL	\$332,779.78	\$401,481.34	\$642,602.23	\$334,813.84

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hopkinton POPULATION 2,856	Groton POPULATION 2,835	Douglas POPULATION 2,667	Lunenburg POPULATION 2,657
REVENUE.	\$228,234.72	\$260,235.61	\$148,357.14	\$174,972.95
General	176,083.53	170,442.18	120,130.15	144,764.26
<i>Taxes</i>	129,458.14	130,703.04	90,079.94	98,807.06
Property, poll, and income	121,999.39	107,568.84	70,456.57	94,262.00
Corporation, bank, etc.	7,488.75	23,134.20	19,623.37	4,545.06
<i>Licenses and permits</i>	1,958.00	1,407.50	1,182.00	6,329.00
<i>Fines and forfeits</i>	—	465.60	—	85.24
<i>Grants and gifts</i>	44,637.39	37,256.75	28,868.21	39,542.96
For expenses	44,637.39	37,256.75	28,868.21	39,542.96
For outlays	—	—	—	—
All other	—	609.29	—	—
Commercial	52,151.19	89,793.43	28,226.99	30,208.69
<i>Special assessments</i>	32.75	—	—	—
To meet expenses	32.75	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,474.32	2,986.90	1,938.57	2,959.53
<i>Departmental</i>	37,119.14	26,731.25	18,648.79	24,111.89
General government	349.20	212.85	1,141.54	128.90
Protection of persons and property	37.59	99.82	18.00	19.86
Health and sanitation	346.50	182.25	261.43	881.58
Highways	4,516.55	7,092.54	7,867.36	6,582.65
Charities	30,852.29	18,446.90	8,894.34	15,767.21
Veterans' services	407.50	—	266.11	70.00
Schools	195.51	579.46	75.00	145.40
Libraries	—	117.43	110.38	117.89
Recreation	414.00	—	—	—
Unclassified	—	—	14.63	398.40
<i>Public service enterprises</i>	10,218.16	54,725.78	5,867.37	—
Electric light	—	54,725.78	—	—
Water	10,218.16	—	5,867.37	—
All other	—	—	—	—
<i>Cemeteries</i>	764.05	—	29.85	1,084.17
<i>Interest</i>	1,542.77	5,349.50	1,692.41	2,053.10
On sinking funds	—	—	—	—
On trust and investment funds	189.30	4,587.07	1,655.87	1,412.13
All other	1,353.47	762.43	36.54	640.97
NON-REVENUE.	\$17,129.54	\$66,377.08	\$22,058.96	\$16,294.05
Offsets to outlays	417.80	—	—	155.00
<i>Departmental</i>	417.80	—	—	155.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	11,825.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	11,825.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	200.65	21,982.73	1,600.96	347.83
<i>From sinking funds</i>	—	—	—	—
All other	200.65	21,982.73	1,600.96	347.83
Refunds	217.08	78.91	74.89	94.18
Agency, trust, and investment	16,294.01	32,490.44	20,383.11	15,697.04
<i>Taxes and licenses for State</i>	3,740.00	5,100.00	2,652.00	2,652.00
<i>Taxes for county</i>	4,659.96	6,354.50	4,579.16	4,579.16
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,225.25	20,178.74	12,587.55	7,693.28
All other	668.80	857.20	564.40	772.60
RECAPITULATION.				
Revenue and offsets to outlays	\$228,652.52	\$260,235.61	\$148,357.14	\$175,127.95
Premiums	—	—	—	—
Municipal indebtedness	—	11,825.00	—	—
Transfers and refunds	417.73	22,061.64	1,675.85	442.01
Agency, trust, and investment	16,294.01	32,490.44	20,383.11	15,697.04
Total receipts	\$245,364.26	\$326,612.69	\$170,416.10	\$191,267.00
Balance on hand, including funds	55,197.39	109,522.27	40,539.73	88,713.37
GRAND TOTAL	\$300,561.65	\$436,134.96	\$210,955.83	\$279,980.37

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hopkinton POPULATION 2,856	Groton POPULATION 2,835	Douglas POPULATION 2,667	Lunenburg POPULATION 2,657
Maintenance	\$194,568.06	\$235,273.03	\$144,005.73	\$168,396.00
<i>Departmental</i>	<i>184,204.68</i>	<i>189,424.43</i>	<i>138,715.24</i>	<i>166,060.10</i>
General government	9,630.41	11,644.30	9,200.98	9,536.09
Protection of persons and property	8,147.89	15,824.13	9,519.05	12,483.66
Health and sanitation	4,055.40	8,361.79	5,684.21	7,293.52
Highways	41,114.76	45,147.53	31,737.02	43,418.58
Charities	66,089.17	39,357.02	25,282.44	38,585.22
Veterans' services	2,909.42	1,344.95	30.00	958.25
Schools	48,148.29	56,717.76	51,843.86	48,297.52
Libraries	—	4,827.39	2,444.62	1,978.46
Recreation	1,809.34	1,532.98	185.77	1,169.32
Pensions	—	—	—	—
Unclassified	2,300.00	4,666.58	2,787.29	2,339.48
<i>Public service enterprises</i>	<i>8,971.88</i>	<i>45,848.60</i>	<i>4,900.12</i>	<i>—</i>
Electric light	—	45,848.60	—	—
Water	8,971.88	—	4,900.12	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,391.50</i>	<i>—</i>	<i>315.03</i>	<i>2,335.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>75.34</i>	<i>—</i>
Interest	955.00	30.55	74.78	182.78
<i>Loans, general purposes</i>	<i>382.50</i>	<i>30.55</i>	<i>67.28</i>	<i>182.78</i>
<i>Loans, public service enterprises</i>	<i>572.50</i>	<i>—</i>	<i>7.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,094.76	9,490.19	1,201.45	7,778.59
<i>Departmental</i>	<i>2,279.60</i>	<i>4,951.36</i>	<i>—</i>	<i>7,158.80</i>
General government	885.70	—	—	200.00
Protection of persons and property	—	465.00	—	—
Health and sanitation	634.71	—	—	—
Highways	579.65	4,486.36	—	—
Charities	—	—	—	—
Schools	179.54	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	6,500.00
<i>Public service enterprises</i>	<i>815.16</i>	<i>4,538.83</i>	<i>1,201.45</i>	<i>—</i>
Electric light	—	4,538.83	—	—
Water	815.16	—	1,201.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>619.79</i>
Municipal indebtedness	7,000.00	12,000.00	3,000.00	900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	200.65	21,982.73	1,600.96	347.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>200.65</i>	<i>21,982.73</i>	<i>1,600.96</i>	<i>347.83</i>
Refunds	217.08	78.91	74.89	94.18
Agency, trust, and investment	16,294.46	48,866.63	19,691.59	16,756.54
<i>Taxes and licenses for State</i>	<i>3,740.00</i>	<i>5,100.00</i>	<i>2,652.00</i>	<i>2,652.00</i>
<i>Taxes for county</i>	<i>4,659.96</i>	<i>6,354.50</i>	<i>4,579.16</i>	<i>4,579.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,235.90</i>	<i>36,554.93</i>	<i>11,896.03</i>	<i>8,757.58</i>
<i>All other</i>	<i>658.60</i>	<i>857.20</i>	<i>564.40</i>	<i>767.80</i>
RECAPITULATION.				
Maintenance and interest	\$195,523.06	\$235,303.58	\$144,080.51	\$168,578.78
Permanent debt (except from sinking funds)	7,000.00	—	3,000.00	900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,094.76	9,490.19	1,201.45	7,778.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	12,000.00	—	—
Transfers (except to sinking funds) and refunds	417.73	22,031.64	1,675.85	442.01
Agency, trust, and investment	16,294.46	48,866.63	19,691.59	16,756.54
Total payments	\$222,330.01	\$327,722.04	\$169,649.40	\$194,455.92
Balance on hand, including funds	78,231.64	108,412.92	41,306.43	85,524.45
GRAND TOTAL	\$300,561.65	\$436,134.96	\$210,955.83	\$279,980.37

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Burlington POPULATION 2,656	Hanson POPULATION 2,641	Salisbury POPULATION 2,622	Sutton POPULATION 2,610
REVENUE.	\$181,040.22	\$210,721.94	\$235,616.37	\$177,220.73
General	151,857.53	164,743.69	201,912.07	148,868.31
<i>Taxes</i>	113,782.56	121,699.22	154,212.83	102,464.75
Property, poll, and income	109,237.51	114,315.46	146,896.23	95,135.22
Corporation, bank, etc.	4,545.05	7,383.76	7,316.10	7,329.53
<i>Licenses and permits</i>	1,063.50	1,922.75	11,146.50	2,519.00
<i>Fines and forfeits</i>	10.00	5.80	1,521.60	30.00
<i>Grants and gifts</i>	36,035.67	35,658.07	32,071.74	43,854.56
For expenses	36,035.67	35,658.07	32,071.74	43,854.56
For outlays	—	—	—	—
<i>All other</i>	965.80	5,457.85	2,960.00	—
Commercial	29,182.69	45,978.25	33,704.30	28,352.42
<i>Special assessments</i>	75.25	—	—	—
To meet expenses	75.25	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,156.59	3,328.89	2,166.96	2,313.35
<i>Departmental</i>	22,813.60	31,504.73	28,972.91	24,114.61
General government	228.70	152.29	78.05	119.75
Protection of persons and property	41.43	46.95	67.80	162.79
Health and sanitation	206.43	296.85	582.73	1,619.36
Highways	3,687.14	2,799.65	127.78	3,270.06
Charities	17,599.26	23,545.50	27,788.25	18,440.52
Veterans' services	385.00	460.00	93.00	100.00
Schools	656.84	3,519.89	4.45	—
Libraries	8.80	14.10	69.72	—
Recreation	—	—	—	—
Unclassified	—	689.50	161.13	402.13
<i>Public service enterprises</i>	—	10,619.82	—	28.95
Electric light	—	—	—	—
Water	—	10,619.82	—	—
All other	—	—	—	28.95
<i>Cemeteries</i>	2,272.47	—	—	880.87
<i>Interest</i>	864.78	524.81	2,564.43	1,014.64
On sinking funds	—	—	—	—
On trust and investment funds	67.00	73.96	608.91	544.08
All other	797.78	450.85	1,955.52	470.56
NON-REVENUE.	\$83,161.42	\$24,718.29	\$75,365.53	\$19,798.80
Offsets to outlays	—	—	1,000.00	4,750.00
<i>Departmental</i>	—	—	1,000.00	4,750.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	67,825.00	—	35,078.54	—
<i>Loans, general purposes</i>	—	—	35,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	67,825.00	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	78.54	—
Transfers	44.11	10,059.00	18,580.00	913.40
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	44.11	10,059.00	18,580.00	913.40
Refunds	326.65	570.19	392.40	250.66
Agency, trust, and investment	14,965.66	14,089.10	20,314.59	13,884.74
<i>Taxes and licenses for State</i>	2,652.00	2,992.00	3,332.00	2,312.00
<i>Taxes for county</i>	3,304.34	5,577.10	5,432.15	3,992.09
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	8,437.92	4,582.00	11,191.44	6,753.25
<i>All other</i>	571.40	938.00	359.00	827.40
RECAPITULATION.				
Revenue and offsets to outlays	\$181,040.22	\$210,721.94	\$236,616.37	\$181,970.73
Premiums	—	—	78.54	—
Municipal indebtedness	67,825.00	—	35,000.00	—
Transfers and refunds	370.76	10,629.19	18,972.40	1,164.06
Agency, trust, and investment	14,965.66	14,089.10	20,314.59	13,884.74
Total receipts	\$264,201.64	\$235,440.23	\$310,981.90	\$197,019.53
Balance on hand, including funds	26,511.91	87,303.84	80,438.99	96,863.25
GRAND TOTAL	\$290,713.55	\$322,744.07	\$391,420.89	\$293,882.78

Graded According to Population of 1945 — Continued.

PAYMENTS.	Burlington POPULATION 2,656	Hanson POPULATION 2,641	Salisbury POPULATION 2,622	Sutton POPULATION 2,610
Maintenance	\$152,994.68	\$170,533.86	\$201,611.08	\$154,120.68
<i>Departmental</i>	<i>150,504.46</i>	<i>159,751.86</i>	<i>201,537.32</i>	<i>152,690.79</i>
General government	10,559.56	14,249.57	16,880.72	9,043.00
Protection of persons and property	11,076.85	9,497.47	42,984.03	3,092.10
Health and sanitation	3,702.70	8,518.18	8,307.45	5,557.16
Highways	28,281.49	27,819.13	25,245.20	40,864.16
Charities	36,367.48	46,395.76	58,579.12	42,574.02
Veterans' services	1,438.20	2,989.42	2,511.12	1,753.83
Schools	53,234.06	46,235.11	43,925.55	46,609.23
Libraries	594.11	1,033.55	801.87	879.10
Recreation	1,823.39	162.21	579.81	241.71
Pensions	—	—	—	—
Unclassified	3,226.62	2,851.46	1,722.45	2,076.48
<i>Public service enterprises</i>	<i>—</i>	<i>10,782.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,782.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,690.22</i>	<i>—</i>	<i>73.76</i>	<i>1,409.89</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
Interest	1,490.30	187.50	5.00	—
<i>Loans, general purposes</i>	<i>1,490.30</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>187.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	119.40	5,455.21	13,849.61	485.37
<i>Departmental</i>	<i>119.40</i>	<i>5,020.37</i>	<i>13,849.61</i>	<i>485.37</i>
General government	119.40	—	—	132.47
Protection of persons and property	—	1,247.85	1,550.00	91.50
Health and sanitation	—	—	—	—
Highways	—	—	2,143.36	13.40
Charities	—	—	—	—
Schools	—	3,772.52	9,156.25	248.00
Libraries	—	—	1,000.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>434.84</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	434.84	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	70,500.00	5,000.00	500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	44.11	10,059.00	18,580.00	913.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>44.11</i>	<i>10,059.00</i>	<i>18,580.00</i>	<i>913.40</i>
Refunds	326.65	570.19	392.40	250.66
Agency, trust, and investment	15,613.70	23,437.51	37,907.35	14,197.40
<i>Taxes and licenses for State</i>	<i>2,652.00</i>	<i>2,992.00</i>	<i>3,332.00</i>	<i>2,312.00</i>
<i>Taxes for county</i>	<i>3,304.34</i>	<i>5,577.10</i>	<i>5,432.15</i>	<i>3,992.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,060.76</i>	<i>13,926.81</i>	<i>28,790.80</i>	<i>7,065.91</i>
<i>All other</i>	<i>596.60</i>	<i>941.60</i>	<i>352.40</i>	<i>827.40</i>
RECAPITULATION.				
Maintenance and interest	\$154,484.98	\$170,721.36	\$201,616.08	\$154,120.68
Permanent debt (except from sinking funds)	5,000.00	5,000.00	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	119.40	5,455.21	13,849.61	485.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,500.00	—	—	—
Transfers (except to sinking funds) and refunds	370.76	10,629.19	18,972.40	1,164.06
Agency, trust, and investment	15,613.70	23,437.51	37,907.35	14,197.40
Total payments	\$241,088.84	\$215,243.27	\$272,845.44	\$169,967.51
<i>Balance on hand, including funds</i>	<i>49,624.71</i>	<i>107,500.80</i>	<i>118,675.45</i>	<i>123,415.27</i>
GRAND TOTAL	\$290,713.55	\$322,744.07	\$391,420.89	\$293,382.78

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hadley POPULATION 2,606	Manchester POPULATION 2,539	Avon POPULATION 2,533	Yarmouth POPULATION 2,461
REVENUE.	\$138,458.65	\$304,860.66	\$143,133.85	\$266,883.92
General	121,849.38	272,836.65	108,486.48	213,237.63
<i>Taxes</i>	85,444.55	254,506.94	81,982.15	184,421.42
Property, poll, and income	90,032.70	236,271.61	78,113.64	172,574.46
Corporation, bank, etc.	5,411.83	18,235.33	3,868.51	11,846.96
<i>Licenses and permits</i>	5,430.83	711.50	1,288.00	2,994.50
<i>Fines and forfeits</i>	50.00	50.00	4.00	150.00
<i>Grants and gifts</i>	22,924.02	17,488.21	25,037.33	25,031.71
For expenses	22,924.02	17,488.21	25,037.33	25,031.71
For outlays	—	—	—	—
<i>All other</i>	—	100.00	175.00	660.00
Commercial	16,609.27	32,024.01	34,647.37	53,646.29
<i>Special assessments</i>	—	—	75.00	92.50
To meet expenses	—	—	75.00	92.50
To meet outlays	—	—	—	—
<i>Privileges</i>	3,559.59	2,825.64	1,806.96	3,195.84
<i>Departmental</i>	12,032.29	10,451.22	25,747.11	37,453.66
General government	5.00	369.00	40.60	82.07
Protection of persons and property	70.44	343.19	155.96	90.27
Health and sanitation	382.70	—	1,511.64	505.03
Highways	3,793.95	511.00	—	1,065.81
Charities	2,393.71	8,726.54	20,799.50	18,735.52
Veterans' services	23.00	120.00	326.31	140.00
Schools	5,281.19	—	902.35	14,865.89
Libraries	14.95	123.36	10.75	—
Recreation	—	241.50	—	187.27
Unclassified	67.35	16.63	—	1,811.80
<i>Public service enterprises</i>	—	15,345.30	8,388.98	10,035.30
Electric light	—	—	—	—
Water	—	15,345.30	8,388.98	10,035.30
All other	—	—	—	—
<i>Cemeteries</i>	353.78	2,306.80	—	985.44
Interest	663.61	1,095.05	629.32	1,353.55
On sinking funds	—	—	—	—
On trust and investment funds	150.93	305.40	392.86	1,027.16
All other	512.68	789.65	236.46	826.39
NON-REVENUE.	\$24,083.72	\$72,229.93	\$44,043.26	\$63,180.94
Offsets to outlays	—	1,800.00	40.98	6,963.54
<i>Departmental</i>	—	1,800.00	—	6,963.54
<i>Public service enterprises</i>	—	—	40.98	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	5,150.93	22,521.91	372.50	11,007.06
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	5,150.93	22,521.91	372.50	11,007.06
Refunds	17.55	2,084.92	236.83	311.22
Agency, trust, and investment	18,915.24	45,823.10	43,392.95	44,899.12
<i>Taxes and licenses for State</i>	5,128.00	10,540.00	2,108.00	6,732.00
<i>Taxes for county</i>	7,499.99	17,183.34	2,252.64	23,212.15
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,774.05	17,321.47	38,542.71	14,369.37
<i>All other</i>	513.20	778.29	489.60	585.60
RECAPITULATION.				
Revenue and offsets to outlays	\$138,458.65	\$306,660.66	\$143,174.83	\$273,847.46
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	5,168.48	24,606.83	609.33	11,318.28
Agency, trust, and investment	18,915.24	45,823.10	43,392.95	44,899.12
Total receipts	\$162,542.37	\$377,090.59	\$187,177.11	\$330,064.86
Balance on hand, including funds	61,193.62	111,817.77	74,138.21	87,108.73
GRAND TOTAL	\$223,735.99	\$488,908.36	\$261,315.32	\$417,173.59

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hadley POPULATION 2,606	Manchester POPULATION 2,539	Avon POPULATION 2,533	Yarmouth POPULATION 2,461
Maintenance	\$122,157.12	\$273,617.51	\$124,310.15	\$216,350.62
<i>Departmental</i>	<i>120,890.24</i>	<i>248,204.45</i>	<i>118,822.88</i>	<i>207,457.87</i>
General government	8,989.50	18,217.24	7,782.18	23,150.46
Protection of persons and property	4,963.45	39,032.44	6,690.10	21,132.34
Health and sanitation	3,470.41	15,070.44	5,381.58	6,882.26
Highways	28,831.08	50,876.32	9,452.89	35,213.32
Charities	9,894.89	25,836.06	44,291.25	43,788.25
Veterans' services	805.67	3,124.17	877.08	1,168.78
Schools	59,681.22	64,520.44	40,927.08	65,894.33
Libraries	1,622.23	6,523.13	924.43	1,654.08
Recreation	81.61	11,793.67	114.96	4,024.97
Pensions	—	10,040.13	—	—
Unclassified	2,550.18	3,170.41	2,381.33	4,549.08
<i>Public service enterprises</i>	<i>—</i>	<i>20,362.20</i>	<i>5,487.27</i>	<i>6,253.16</i>
Electric light	—	—	—	—
Water	—	20,362.20	5,487.27	6,253.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,266.88</i>	<i>5,043.38</i>	<i>—</i>	<i>2,564.59</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>7.48</i>	<i>—</i>	<i>75.00</i>
Interest	—	—	959.45	1,365.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>824.45</i>	<i>420.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>155.00</i>	<i>945.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	943.34	9,114.60	4,804.43	10,513.33
<i>Departmental</i>	<i>943.34</i>	<i>5,393.00</i>	<i>1,903.04</i>	<i>10,513.33</i>
General government	—	—	165.00	—
Protection of persons and property	—	425.00	550.00	—
Health and sanitation	—	—	—	—
Highways	943.34	4,968.00	—	9,158.91
Charities	—	—	—	—
Schools	—	—	—	36.42
Libraries	—	—	—	—
Recreation	—	—	1,188.04	950.00
Unclassified	—	—	—	368.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,901.39</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	2,901.39	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,721.60</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	6,500.00	16,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>6,500.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,150.93	22,521.91	372.50	11,007.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,150.93</i>	<i>22,521.91</i>	<i>372.50</i>	<i>11,007.06</i>
Refunds	17.55	2,084.92	236.83	311.22
Agency, trust, and investment	23,915.24	68,350.34	43,714.92	54,406.92
<i>Taxes and licenses for State</i>	<i>3,123.00</i>	<i>10,540.00</i>	<i>2,108.00</i>	<i>6,732.00</i>
<i>Taxes for county</i>	<i>7,499.99</i>	<i>17,183.34</i>	<i>2,252.64</i>	<i>23,212.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,774.05</i>	<i>39,848.71</i>	<i>38,864.68</i>	<i>23,869.37</i>
<i>All other</i>	<i>613.20</i>	<i>778.29</i>	<i>489.60</i>	<i>593.40</i>

RECAPITULATION.

Maintenance and interest	\$122,157.12	\$273,617.51	\$125,269.60	\$217,715.62
Permanent debt (except from sinking funds)	—	—	6,500.00	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	943.34	9,114.60	4,804.43	10,513.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	5,168.48	24,606.83	609.33	11,318.28
Agency, trust, and investment	23,915.24	68,350.34	43,714.92	54,406.92
Total payments	\$152,184.18	\$375,689.28	\$180,898.28	\$309,954.15
<i>Balance on hand, including funds</i>	<i>71,551.81</i>	<i>113,219.08</i>	<i>80,417.04</i>	<i>107,219.44</i>
GRAND TOTAL	\$223,735.99	\$488,908.36	\$261,315.32	\$417,173.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shirley POPULATION 2,459	Duxbury POPULATION 2,432	Middleton POPULATION 2,415	Marshfield POPULATION 2,405
REVENUE.	\$125,896.70	\$274,193.72	\$193,534.77	\$384,058.15
General	105,491.58	241,212.86	106,745.57	270,535.02
<i>Taxes</i>	<i>77,744.68</i>	<i>211,575.61</i>	<i>75,506.47</i>	<i>253,877.84</i>
Property, poll, and income	58,262.61	197,590.81	67,574.77	219,077.26
Corporation, bank, etc.	19,482.07	13,984.80	7,931.70	14,800.58
<i>Licenses and permits</i>	<i>3,240.50</i>	<i>2,549.00</i>	<i>1,866.50</i>	<i>7,071.25</i>
<i>Fines and forfeits</i>	<i>1.80</i>	<i>247.10</i>	<i>225.00</i>	<i>54.40</i>
<i>Grants and gifts</i>	<i>24,504.60</i>	<i>25,821.87</i>	<i>28,880.81</i>	<i>29,326.53</i>
For expenses	24,504.60	24,253.44	28,880.81	29,326.53
For outlays	—	1,568.43	—	—
All other	—	1,019.28	266.79	205.00
Commercial	20,405.12	32,980.86	86,789.20	113,523.13
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,978.43</i>
To meet expenses	—	—	—	1,978.43
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,642.96</i>	<i>3,694.13</i>	<i>1,894.20</i>	<i>4,117.48</i>
<i>Departmental</i>	<i>17,801.49</i>	<i>21,378.56</i>	<i>21,761.36</i>	<i>40,975.37</i>
General government	491.77	398.75	787.45	692.87
Protection of persons and property	28.27	115.62	109.95	1,584.28
Health and sanitation	6.75	151.45	488.71	261.08
Highways	8,671.40	2,084.74	2,752.80	5,034.71
Charities	8,222.16	17,917.67	17,255.34	25,171.10
Veterans' services	106.00	515.33	—	191.50
Schools	—	180.00	134.45	1,109.75
Libraries	70.14	—	13.03	93.98
Recreation	—	15.00	—	—
Unclassified	205.00	—	219.63	6,836.10
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>60,979.40</i>	<i>64,698.83</i>
Electric light	—	—	60,922.15	—
Water	—	—	—	64,698.83
All other	—	—	57.25	—
<i>Cemeteries</i>	<i>286.05</i>	<i>4,378.35</i>	<i>852.55</i>	<i>198.25</i>
<i>Interest</i>	<i>674.62</i>	<i>3,529.82</i>	<i>1,301.69</i>	<i>1,554.77</i>
On sinking funds	—	—	—	—
On trust and investment funds	235.73	2,478.50	979.05	99.17
All other	438.89	1,051.32	322.64	1,455.60
NON-REVENUE.	\$10,749.92	\$77,964.82	\$16,675.66	\$86,354.88
Offsets to outlays	—	—	—	11,950.00
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,950.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	30,288.15
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>288.15</i>
Transfers	225.60	25,031.00	2,962.16	166.60
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	225.60	25,031.00	2,962.16	166.60
Refunds	158.54	653.61	133.15	1,725.71
Agency, trust, and investment	10,365.78	52,280.21	13,580.35	42,224.42
<i>Taxes and licenses for State</i>	<i>2,584.00</i>	<i>8,160.00</i>	<i>2,390.00</i>	<i>8,636.00</i>
<i>Taxes for county</i>	<i>3,219.61</i>	<i>15,210.27</i>	<i>3,880.11</i>	<i>16,097.53</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,263.77</i>	<i>27,749.64</i>	<i>6,734.74</i>	<i>15,843.24</i>
All other	298.40	1,160.30	675.50	1,647.65
RECAPITULATION.				
Revenue and offsets to outlays	\$125,896.70	\$274,193.72	\$193,534.77	\$396,008.15
Premiums	—	—	—	288.15
Municipal indebtedness	—	—	—	30,000.00
Transfers and refunds	384.14	25,684.61	3,095.31	1,892.31
Agency, trust, and investment	10,365.78	52,280.21	13,580.35	42,224.42
Total receipts	\$136,646.62	\$352,158.54	\$210,210.43	\$470,413.03
<i>Balance on hand, including funds</i>	<i>62,385.01</i>	<i>190,160.52</i>	<i>88,157.22</i>	<i>155,336.34</i>
GRAND TOTAL	\$199,031.63	\$542,309.06	\$298,367.65	\$625,749.37

Graded According to Population of 1945 — Continued.

PAYMENTS.	Shirley POPULATION 2,459	Duxbury POPULATION 2,432	Middleton POPULATION 2,415	Marshfield POPULATION 2,405
Maintenance	\$114,917.77	\$232,694.03	\$178,026.08	\$312,559.40
<i>Departmental</i>	<i>113,950.57</i>	<i>222,659.32</i>	<i>122,880.81</i>	<i>287,650.38</i>
General government	7,742.66	16,438.17	8,991.18	21,125.26
Protection of persons and property	11,803.42	32,676.43	6,963.13	45,452.72
Health and sanitation	5,775.16	8,642.19	4,120.73	21,417.36
Highways	28,498.60	44,211.04	29,235.92	64,281.19
Charities	19,067.02	40,228.39	31,689.08	54,244.39
Veterans' services	124.00	3,041.86	256.79	1,058.91
Schools	35,791.83	70,986.15	37,203.12	59,997.46
Libraries	1,339.68	1,537.66	1,503.62	3,709.08
Recreation	1,917.60	2,557.64	1,085.36	274.36
Pensions	—	—	—	—
Unclassified	1,890.60	2,339.79	1,831.88	16,089.65
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>52,875.52</i>	<i>22,762.27</i>
Electric light	—	—	52,846.90	—
Water	—	—	—	22,762.27
All other	—	—	28.62	—
<i>Cemeteries</i>	<i>967.20</i>	<i>10,034.71</i>	<i>2,244.75</i>	<i>2,146.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
Interest	618.76	300.00	540.00	12,912.40
<i>Loans, general purposes</i>	<i>618.76</i>	<i>300.00</i>	<i>540.00</i>	<i>2,472.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,439.90</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	10,105.96	8,294.93	37,674.47
<i>Departmental</i>	<i>—</i>	<i>10,105.96</i>	<i>3,745.64</i>	<i>7,642.42</i>
General government	—	—	1,233.00	863.81
Protection of persons and property	—	1,700.00	87.00	999.76
Health and sanitation	—	—	—	—
Highways	—	—	2,312.12	5,411.22
Charities	—	—	—	—
Schools	—	6,928.19	—	367.63
Libraries	—	—	113.52	—
Recreation	—	1,477.77	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,549.29</i>	<i>30,032.05</i>
Electric light	—	—	4,549.29	—
Water	—	—	—	30,032.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,400.00	5,000.00	3,000.00	42,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,400.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>42,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	225.60	25,031.00	2,962.16	166.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>225.60</i>	<i>25,031.00</i>	<i>2,962.16</i>	<i>166.60</i>
Refunds	158.54	653.61	133.15	1,725.71
Agency, trust, and investment	10,375.91	71,991.60	16,002.43	42,317.59
<i>Taxes and licenses for State</i>	<i>2,584.00</i>	<i>8,160.00</i>	<i>2,390.00</i>	<i>8,636.00</i>
<i>Taxes for county</i>	<i>3,219.61</i>	<i>15,210.27</i>	<i>3,880.11</i>	<i>16,097.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,273.90</i>	<i>47,461.03</i>	<i>9,156.82</i>	<i>15,936.41</i>
<i>All other</i>	<i>298.40</i>	<i>1,160.30</i>	<i>575.50</i>	<i>1,647.65</i>
RECAPITULATION.				
Maintenance and interest	\$115,536.53	\$232,994.03	\$178,566.08	\$325,471.80
Permanent debt (except from sinking funds)	3,400.00	5,000.00	3,000.00	42,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	10,105.96	8,294.93	37,674.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	384.14	25,684.61	3,095.31	1,892.31
Agency, trust, and investment	10,375.91	71,991.60	16,002.43	42,317.59
Total payments	\$129,696.58	\$345,776.20	\$208,958.75	\$449,356.17
<i>Balance on hand, including funds</i>	<i>69,335.05</i>	<i>196,532.86</i>	<i>89,408.90</i>	<i>176,393.30</i>
GRAND TOTAL	\$199,031.63	\$542,309.06	\$298,367.65	\$625,749.37

¹ Includes \$11,000 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Nahant POPULATION 2,396	Upton POPULATION 2,388	Hamilton POPULATION 2,387	Merrimac POPULATION 2,354
REVENUE.	\$260,658.24	\$147,486.96	\$193,295.78	\$206,356.11
General	225,457.39	119,188.99	164,606.08	119,607.15
<i>Taxes</i>	205,445.39	80,616.00	147,523.42	85,864.73
Property, poll, and income	194,956.78	74,952.91	137,267.90	80,040.16
Corporation, bank, etc.	10,488.61	5,663.09	10,255.52	5,824.57
<i>Licenses and permits</i>	2,344.00	798.50	971.00	1,304.00
<i>Fines and forfeits</i>	349.10	—	—	97.50
<i>Grants and gifts</i>	17,270.00	37,774.49	16,111.66	32,210.92
For expenses	17,270.00	37,774.49	16,111.66	32,210.92
For outlays	—	—	—	—
All other	48.90	—	—	130.00
Commercial	35,200.85	28,297.97	28,689.70	86,748.96
<i>Special assessments</i>	883.62	—	1,252.85	85.65
To meet expenses	883.62	—	1,252.85	85.65
To meet outlays	—	—	—	—
<i>Privileges</i>	1,803.89	2,040.35	1,958.89	3,813.43
<i>Departmental</i>	14,526.45	22,209.05	15,482.82	26,991.77
General government	209.26	169.85	11.90	1,167.75
Protection of persons and property	135.31	36.45	26.51	18.55
Health and sanitation	834.50	394.73	316.10	166.00
Highways	511.56	2,113.75	411.89	1,891.40
Charities	9,505.23	18,631.89	10,289.76	22,532.94
Veterans' services	20.00	292.50	396.00	—
Schools	3,025.57	503.83	3,994.01	972.95
Libraries	134.51	15.27	8.90	121.87
Recreation	114.50	—	—	—
Unclassified	36.01	50.78	27.75	120.31
<i>Public service enterprises</i>	16,230.22	—	8,365.95	62,308.70
Electric light	—	—	—	40,481.90
Water	16,230.22	—	8,365.95	11,826.80
All other	—	—	—	—
<i>Cemeteries</i>	700.00	1,258.25	1,025.58	1,489.31
<i>Interest</i>	1,056.67	2,790.32	603.61	2,060.10
On sinking funds	—	—	—	—
On trust and investment funds	166.16	2,642.45	251.89	572.88
All other	890.51	147.87	351.72	1,487.22
NON-REVENUE.	\$72,093.40	\$40,257.20	\$25,689.63	\$29,032.61
Offsets to outlays	547.78	27,361.78	—	1,000.00
<i>Departmental</i>	547.78	27,361.78	—	1,000.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	10,153.68	5,951.93	488.15	10,470.00
<i>From sinking funds</i>	—	—	—	—
All other	10,153.68	5,951.93	488.15	10,470.00
Refunds	2,822.11	175.00	63.94	90.00
Agency, trust, and investment	28,569.83	6,768.49	25,128.54	17,472.61
<i>Taxes and licenses for State</i>	6,120.00	1,700.00	5,984.00	2,176.00
<i>Taxes for county</i>	9,977.42	2,935.36	9,755.70	3,547.53
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	12,106.01	1,519.33	8,413.63	11,377.68
All other	366.40	613.80	975.21	371.40
RECAPITULATION.				
Revenue and offsets to outlays	\$261,206.02	\$174,848.74	\$193,295.78	\$207,356.11
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	—	—	—
Transfers and refunds	12,975.79	6,126.93	552.09	10,560.00
Agency, trust, and investment	28,569.83	6,768.49	25,128.54	17,472.61
Total receipts	\$332,751.64	\$187,744.16	\$218,976.41	\$235,388.72
<i>Balance on hand, including funds</i>	61,260.04	39,108.35	72,427.49	99,397.54
GRAND TOTAL	\$394,011.68	\$226,852.51	\$291,403.90	\$334,786.26

Graded According to Population of 1945 — Continued.

PAYMENTS.	Nahant POPULATION 2,396	Upton POPULATION 2,388	Hamilton POPULATION 2,387	Merrimac POPULATION 2,384
Maintenance	\$220,443.94	\$135,787.22	\$167,523.47	\$182,112.84
<i>Departmental</i>	<i>207,373.94</i>	<i>133,027.98</i>	<i>160,464.01</i>	<i>139,112.23</i>
General government	21,080.92	8,950.52	14,502.96	9,981.61
Protection of persons and property	42,430.55	3,309.44	12,308.57	11,251.02
Health and sanitation	21,856.87	3,974.48	9,407.72	8,017.22
Highways	32,727.71	26,819.04	27,750.49	24,159.65
Charities	20,642.62	44,122.23	25,131.97	51,100.21
Veterans' services	37.50	2,108.50	269.68	1,202.42
Schools	51,529.47	40,045.51	64,078.24	34,452.17
Libraries	4,073.72	967.95	2,540.03	1,400.00
Recreation	1,791.12	219.21	1,325.23	254.75
Pensions	4,722.00	—	—	—
Unclassified	6,481.46	2,511.10	3,149.12	2,293.18
<i>Public service enterprises</i>	<i>8,230.85</i>	<i>—</i>	<i>4,828.38</i>	<i>40,283.55</i>
Electric light	—	—	—	31,066.30
Water	8,230.85	—	4,828.38	9,216.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,839.15</i>	<i>2,759.24</i>	<i>2,231.08</i>	<i>2,717.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,962.47	—	1,981.25	10.37
<i>Loans, general purposes</i>	<i>712.95</i>	<i>—</i>	<i>1,137.50</i>	<i>10.37</i>
<i>Loans, public service enterprises</i>	<i>2,249.52</i>	<i>—</i>	<i>843.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,514.19	1,570.70	15,179.37	4,595.16
<i>Departmental</i>	<i>2,514.19</i>	<i>1,071.50</i>	<i>14,929.37</i>	<i>500.00</i>
General government	55.00	112.00	—	—
Protection of persons and property	—	—	—	500.00
Health and sanitation	599.31	—	—	—
Highways	1,656.83	959.50	13,470.40	—
Charities	—	—	—	—
Schools	—	—	529.65	—
Libraries	—	—	—	—
Recreation	203.05	—	929.32	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>4,095.16</i>
Electric light	—	—	—	4,095.16
Water	—	—	—	—
All other	—	—	250.00	—
<i>Cemeteries</i>	<i>—</i>	<i>499.20</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	37,879.45	—	10,000.00	4,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,879.45</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,153.68	5,951.93	488.15	10,470.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,153.68</i>	<i>5,951.93</i>	<i>488.15</i>	<i>10,470.00</i>
Refunds	2,822.11	175.00	63.94	90.00
Agency, trust, and investment	37,984.23	13,634.76	25,967.71	27,092.89
<i>Taxes and licenses for State</i>	<i>6,120.00</i>	<i>1,700.00</i>	<i>5,984.00</i>	<i>2,176.00</i>
<i>Taxes for county</i>	<i>9,977.42</i>	<i>2,935.36</i>	<i>9,755.70</i>	<i>3,547.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,520.41</i>	<i>8,382.00</i>	<i>9,254.60</i>	<i>20,997.96</i>
<i>All other</i>	<i>366.40</i>	<i>617.40</i>	<i>973.41</i>	<i>371.40</i>
RECAPITULATION.				
Maintenance and interest	\$223,406.41	\$135,787.22	\$169,504.72	\$182,123.21
Permanent debt (except from sinking funds)	7,879.45	—	10,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,514.19	1,570.70	15,179.37	4,595.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	—	—	4,500.00
Transfers (except to sinking funds) and refunds	12,975.79	6,126.93	552.09	10,560.00
Agency, trust, and investment	37,984.23	13,634.76	25,967.71	27,092.89
Total payments	\$314,760.07	\$157,119.61	\$221,203.89	\$228,871.26
<i>Balance on hand, including funds</i>	<i>79,251.61</i>	<i>69,732.90</i>	<i>70,200.01</i>	<i>105,915.00</i>
GRAND TOTAL	\$394,011.68	\$226,852.51	\$291,403.90	\$334,786.26

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	West Boylston POPULATION 2,382	Southborough POPULATION 2,330	Millis POPULATION 2,329	Sturbridge POPULATION 2,329
REVENUE.	\$209,183.80	\$181,226.68	\$174,434.87	\$137,342.86
General	136,545.10	140,388.95	135,267.75	107,292.75
Taxes	105,762.91	112,348.63	106,280.92	72,918.82
Property, poll, and income	100,726.70	104,299.40	89,789.16	66,377.97
Corporation, bank, etc.	5,036.21	8,049.13	16,491.76	6,540.85
Licenses and permits	398.50	764.00	739.36	3,146.50
Fines and forfeits	130.00	38.00	144.80	290.00
Grants and gifts	30,212.94	27,238.42	28,048.67	30,937.43
For expenses	30,212.94	27,238.42	28,048.67	30,937.43
For outlays	—	—	—	—
All other	40.75	—	54.00	—
Commercial	72,638.70	40,837.73	39,167.12	30,050.11
Special assessments	—	31.10	—	—
To meet expenses	—	31.10	—	—
To meet outlays	—	—	—	—
Privileges	2,779.51	2,546.96	3,257.39	2,328.56
Departmental	21,147.22	16,464.32	23,008.06	20,153.66
General government	24.85	76.45	40.60	63.00
Protection of persons and property	414.20	468.47	14.94	21.50
Health and sanitation	464.45	563.36	—	175.71
Highways	8,808.39	3,133.29	4,673.77	9,621.11
Charities	10,775.80	11,811.23	17,797.15	9,418.99
Veterans' services	80.00	—	—	—
Schools	519.21	320.18	407.34	644.00
Libraries	59.32	31.00	22.08	10.48
Recreation	—	—	—	—
Unclassified	1.00	60.34	52.18	198.87
Public service enterprises	46,851.43	18,530.79	11,956.67	5,808.35
Electric light	46,851.43	—	—	—
Water	—	18,530.79	11,956.67	5,808.35
All other	—	—	—	—
Cemeteries	647.01	2,455.19	638.22	871.80
Interest	1,213.53	809.37	306.78	887.74
On sinking funds	—	—	—	—
On trust and investment funds	510.47	391.48	184.49	702.65
All other	703.06	417.89	122.29	185.09
NON-REVENUE.	\$19,784.86	\$14,325.63	\$17,725.65	\$19,498.02
Offsets to outlays	500.00	—	—	240.00
Departmental	500.00	—	—	240.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	—	—	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	—	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,017.73	967.57	3,126.01	8,715.06
From sinking funds	—	—	—	—
All other	4,017.73	967.57	3,126.01	8,715.06
Refunds	489.84	540.81	257.28	33.34
Agency, trust, and investment	9,777.29	12,817.25	14,342.36	10,509.62
Taxes and licenses for State	2,924.00	3,740.00	3,410.00	2,176.00
Taxes for county	5,048.82	6,457.79	3,633.29	3,757.26
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,293.89	1,877.26	6,904.87	3,871.96
All other	510.58	742.20	394.20	704.40
RECAPITULATION.				
Revenue and offsets to outlays	\$209,683.80	\$181,226.68	\$174,434.87	\$137,582.86
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	—	—	—
Transfers and refunds	4,507.57	1,508.38	3,383.29	8,748.40
Agency, trust, and investment	9,777.29	12,817.25	14,342.36	10,509.62
Total receipts	\$228,968.66	\$195,552.31	\$192,160.52	\$156,840.88
Balance on hand, including funds	101,391.65	84,197.65	62,423.38	51,481.56
GRAND TOTAL	\$330,360.31	\$279,749.96	\$254,583.90	\$208,322.44

Graded According to Population of 1945 — Continued.

PAYMENTS.	West Boylston POPULATION 2,382	Southborough POPULATION 2,330	Millis POPULATION 2,329	Sturbridge POPULATION 2,329
Maintenance	\$178,361.37	\$154,713.98	\$156,651.28	\$117,162.42
<i>Departmental</i>	<i>140,721.21</i>	<i>140,181.11</i>	<i>146,802.85</i>	<i>110,753.75</i>
General government	5,144.23	9,923.43	7,100.25	6,380.49
Protection of persons and property	4,664.00	12,376.25	9,599.17	4,508.37
Health and sanitation	4,782.35	6,452.73	3,954.29	3,271.37
Highways	36,561.06	24,443.12	27,872.74	33,344.10
Charities	26,038.27	26,160.58	41,739.30	27,528.20
Veterans' services	3,544.90	2,331.00	529.56	1,570.40
Schools	53,169.50	50,946.54	51,657.15	31,171.45
Libraries	3,552.07	2,878.36	598.56	973.00
Recreation	687.99	1,414.00	1,660.92	386.65
Pensions	—	—	—	—
Unclassified	2,576.84	3,255.10	2,090.91	1,619.72
<i>Public service enterprises</i>	<i>36,462.11</i>	<i>8,190.58</i>	<i>8,253.89</i>	<i>4,645.81</i>
Electric light	36,462.11	—	—	—
Water	—	8,190.58	8,253.89	4,645.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,178.05</i>	<i>6,342.29</i>	<i>1,594.54</i>	<i>1,762.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>.76</i>
Interest	903.72	7,515.06	396.23	2,292.25
<i>Loans, general purposes</i>	<i>903.72</i>	<i>375.06</i>	<i>315.00</i>	<i>559.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>7,140.00</i>	<i>81.23</i>	<i>1,732.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,526.78	5,400.10	2,680.47	2,172.54
<i>Departmental</i>	<i>5,056.44</i>	<i>5,400.10</i>	<i>1,492.86</i>	<i>2,172.54</i>
General government	—	—	—	—
Protection of persons and property	969.71	—	—	—
Health and sanitation	—	654.63	—	500.00
Highways	3,886.73	4,745.47	1,492.86	650.00
Charities	—	—	—	—
Schools	200.00	—	—	1,022.54
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,470.34</i>	<i>—</i>	<i>1,187.61</i>	<i>—</i>
Electric light	7,470.34	—	—	—
Water	—	—	1,187.61	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,000.00	17,000.00	8,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>15,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,017.73	967.57	3,126.01	8,715.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,017.73</i>	<i>967.57</i>	<i>3,126.01</i>	<i>8,715.06</i>
Refunds	489.84	540.81	257.28	33.34
Agency, trust, and investment	13,053.84	37,970.63	17,563.51	18,651.71
<i>Taxes and licenses for State</i>	<i>2,924.00</i>	<i>3,740.00</i>	<i>3,410.00</i>	<i>2,176.00</i>
<i>Taxes for county</i>	<i>5,048.82</i>	<i>6,457.79</i>	<i>3,633.29</i>	<i>3,757.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,570.44</i>	<i>27,061.84</i>	<i>10,042.02</i>	<i>12,014.05</i>
<i>All other</i>	<i>510.58</i>	<i>711.00</i>	<i>478.20</i>	<i>704.40</i>

RECAPITULATION.

Maintenance and interest	\$179,265.09	\$162,229.04	\$157,047.51	\$119,454.67
Permanent debt (except from sinking funds)	4,000.00	15,000.00	8,000.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,526.78	5,400.10	2,680.47	2,172.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	2,000.00	—	—
Transfers (except to sinking funds) and refunds	4,507.57	1,508.38	3,383.29	8,748.40
Agency, trust, and investment	13,053.84	37,970.63	17,563.51	18,651.71
Total payments	\$218,353.28	\$224,108.15	\$188,674.78	\$159,027.32
Balance on hand, including funds	112,007.03	55,641.81	65,909.12	49,295.12
GRAND TOTAL	\$330,360.31	\$279,749.96	\$254,583.90	\$208,322.44

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,325	Townsend POPULATION 2,298	Raynham POPULATION 2,214	Chatham POPULATION 2,192
REVENUE.	\$189,094.76	\$148,798.71	\$124,670.67	\$205,384.80
General	114,042.51	110,395.12	104,466.72	178,093.67
<i>Taxes</i>	75,759.28	79,224.63	72,392.68	151,026.62
Property, poll, and income	68,097.80	69,000.15	68,610.18	138,207.21
Corporation, bank, etc.	7,661.48	10,224.48	3,782.50	12,819.41
<i>Licenses and permits</i>	1,743.00	639.25	1,435.00	1,936.00
<i>Fines and forfeits</i>	63.50	51.20	270.00	125.00
<i>Grants and gifts</i>	36,473.13	30,500.04	30,369.04	23,771.61
For expenses	36,473.13	30,500.04	30,369.04	23,771.61
For outlays	—	—	—	—
All other	3.60	—	—	1,234.44
Commercial	75,052.25	38,403.59	20,203.95	27,291.13
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,227.66	2,112.44	2,245.01	3,333.04
<i>Departmental</i>	26,081.64	20,269.56	16,918.98	21,350.52
General government	124.22	197.00	33.25	101.35
Protection of persons and property	18.49	39.75	27.53	107.43
Health and sanitation	229.80	697.82	43.50	14.00
Highways	5,902.36	3,196.64	3,981.24	917.75
Charities	19,379.41	14,320.29	12,448.89	14,384.76
Veterans' services	290.00	15.00	290.00	—
Schools	—	1,713.29	—	5,825.23
Libraries	117.36	89.77	—	—
Recreation	—	—	1.00	—
Unclassified	20.00	—	94.07	—
<i>Public service enterprises</i>	45,468.60	12,358.00	—	—
Electric light	38,499.85	—	—	—
Water	6,968.75	12,358.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	498.30	1,121.66	564.00	1,209.20
<i>Interest</i>	778.05	2,541.93	475.96	1,398.37
On sinking funds	—	—	—	—
On trust and investment funds	418.78	2,133.29	27.61	91.87
All other	359.27	408.64	448.35	1,306.50
NON-REVENUE.	\$23,263.48	\$29,499.05	\$20,552.18	\$45,714.82
Offsets to outlays	1,535.00	—	7,406.28	3,355.36
<i>Departmental</i>	1,535.00	—	7,406.28	3,355.36
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	2,924.91	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	2,924.91	—	—
<i>Premiums</i>	—	—	—	—
Transfers	8,675.09	2,820.98	228.47	47.25
<i>From sinking funds</i>	—	—	—	—
All other	8,675.09	2,820.98	228.47	47.25
Refunds	161.77	257.54	386.77	639.67
Agency, trust, and investment	12,891.62	23,495.62	12,530.66	41,672.54
<i>Taxes and licenses for State</i>	1,972.00	2,652.00	2,040.00	7,480.00
<i>Taxes for county</i>	3,405.02	3,304.34	3,773.80	25,791.27
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	6,953.00	17,041.88	5,886.86	8,012.47
All other	561.60	497.40	830.00	388.80
RECAPITULATION.				
Revenue and offsets to outlays	\$190,629.76	\$148,798.71	\$132,076.95	\$208,740.16
Premiums	—	2,924.91	—	—
Municipal indebtedness	—	2,924.91	—	—
Transfers and refunds	8,836.86	3,078.52	615.24	686.92
Agency, trust, and investment	12,891.62	23,495.62	12,530.66	41,672.54
Total receipts	\$212,358.24	\$178,297.76	\$145,222.85	\$251,099.62
Balance on hand, including funds	82,782.59	58,183.89	52,348.77	97,833.37
GRAND TOTAL	\$295,140.83	\$236,481.65	\$197,571.62	\$348,932.99

Graded According to Population of 1945 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,325	Townsend POPULATION 2,298	Raynham POPULATION 2,214	Chatham POPULATION 2,192
Maintenance	\$169,033.90	\$136,246.56	\$117,603.35	\$159,385.43
<i>Departmental</i>	<i>130,605.12</i>	<i>129,734.28</i>	<i>116,562.93</i>	<i>156,520.05</i>
General government	6,030.16	5,739.67	7,091.24	13,789.21
Protection of persons and property	6,679.39	9,287.26	6,835.56	26,218.32
Health and sanitation	3,100.83	5,196.15	3,506.07	6,731.97
Highways	32,242.90	26,361.80	24,322.00	17,721.73
Charities	43,074.99	36,632.24	29,706.82	33,872.07
Veterans' services	1,098.62	36.00	804.00	—
Schools	33,840.81	42,333.97	41,842.14	51,368.08
Libraries	2,362.86	2,024.04	650.87	2,100.00
Recreation	62.13	644.53	61.16	1,296.86
Pensions	—	—	—	—
Unclassified	2,112.43	1,478.62	1,733.07	3,421.81
<i>Public service enterprises</i>	<i>36,257.63</i>	<i>4,710.35</i>	<i>—</i>	<i>—</i>
Electric light	29,094.33	—	—	—
Water	7,163.30	4,710.35	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,171.15</i>	<i>1,668.34</i>	<i>1,050.42</i>	<i>2,865.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>133.59</i>	<i>—</i>	<i>—</i>
Interest	67.28	2,852.50	18.75	—
<i>Loans, general purposes</i>	<i>67.28</i>	<i>—</i>	<i>18.75</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,852.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,751.49	785.66	16,447.76	49,356.66
<i>Departmental</i>	<i>9,227.33</i>	<i>365.66</i>	<i>16,447.76</i>	<i>19,803.15</i>
General government	502.83	270.66	—	—
Protection of persons and property	965.20	—	—	—
Health and sanitation	—	—	—	—
Highways	7,051.80	—	16,247.76	9,455.58
Charities	—	95.00	—	—
Schools	707.50	—	—	347.57
Libraries	—	—	—	—
Recreation	—	—	200.00	10,000.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,524.16</i>	<i>300.00</i>	<i>—</i>	<i>20,553.51</i>
Electric light	3,041.00	—	—	—
Water	483.16	300.00	—	—
All other	—	—	—	20,553.51
<i>Cemeteries</i>	<i>—</i>	<i>120.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	6,698.14	1,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,698.14</i>	<i>—</i>	<i>—</i>
Transfers	8,675.09	2,820.98	228.47	47.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,675.09</i>	<i>2,820.98</i>	<i>228.47</i>	<i>47.25</i>
Refunds	161.77	257.54	386.77	639.67
Agency, trust, and investment	21,946.13	20,325.38	12,452.27	41,712.74
<i>Taxes and licenses for State</i>	<i>1,972.00</i>	<i>2,652.00</i>	<i>2,040.00</i>	<i>7,480.00</i>
<i>Taxes for county</i>	<i>3,405.02</i>	<i>3,304.34</i>	<i>3,773.80</i>	<i>25,791.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,007.51</i>	<i>13,871.64</i>	<i>5,808.47</i>	<i>8,052.67</i>
<i>All other</i>	<i>561.60</i>	<i>497.40</i>	<i>830.00</i>	<i>388.80</i>
RECAPITULATION.				
Maintenance and interest	\$169,101.18	\$139,099.06	\$117,622.10	\$159,385.43
Permanent debt (except from sinking funds)	1,000.00	5,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,751.49	785.66	16,447.76	49,356.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	1,698.14	—	—
Transfers (except to sinking funds) and refunds	8,836.86	3,078.52	615.24	686.92
Agency, trust, and investment	21,946.13	20,325.38	12,452.27	41,712.74
Total payments	\$213,635.66	\$169,936.76	\$148,137.37	\$242,141.75
<i>Balance on hand, including funds</i>	<i>81,505.17</i>	<i>66,494.89</i>	<i>49,434.26</i>	<i>106,791.24</i>
GRAND TOTAL	\$295,140.83	\$236,481.65	\$197,571.62	\$348,932.99

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hatfield POPULATION 2,188	Westminster POPULATION 2,153	Groveland POPULATION 2,150	Norwell POPULATION 2,147
REVENUE.	\$164,039.95	\$134,421.83	\$182,196.19	\$147,718.18
General	141,186.78	101,777.28	112,878.79	127,435.87
<i>Taxes</i>	108,830.93	69,929.58	77,646.19	96,661.93
Property, poll, and income	103,350.97	66,316.85	74,729.68	92,116.87
Corporation, bank, etc.	5,479.96	3,612.73	2,916.51	4,545.06
<i>Licenses and permits</i>	2,166.00	110.50	1,407.00	686.50
<i>Fines and forfeits</i>	55.00	25.00	8.00	—
<i>Grants and gifts</i>	30,134.85	31,712.20	33,817.60	30,187.44
For expenses	30,134.85	31,687.20	33,817.60	30,187.44
For outlays	—	25.00	—	—
<i>All other</i>	—	—	—	—
Commercial	22,853.17	32,644.55	69,317.40	20,282.31
<i>Special assessments</i>	—	—	12.00	266.50
To meet expenses	—	—	12.00	266.50
To meet outlays	—	—	—	—
<i>Privileges</i>	2,610.05	2,003.31	1,778.31	2,366.84
<i>Departmental</i>	12,733.16	27,499.93	27,626.47	16,731.69
General government	321.15	355.60	130.82	532.96
Protection of persons and property	92.03	53.60	13.15	—
Health and sanitation	—	43.00	—	198.57
Highways	1,342.28	19,481.75	1,611.59	1,714.98
Charities	5,962.47	7,081.84	25,136.75	13,525.97
Veterans' services	—	220.00	427.00	70.00
Schools	4,950.51	14.38	104.32	621.71
Libraries	64.72	71.49	85.03	—
Recreation	—	79.40	—	15.00
Unclassified	—	98.87	117.81	52.50
<i>Public service enterprises</i>	6,688.24	—	37,170.50	—
Electric light	—	—	28,278.20	—
Water	6,688.24	—	8,892.30	—
All other	—	—	—	—
<i>Cemeteries</i>	399.50	1,063.49	1,869.10	319.75
<i>Interest</i>	422.22	2,077.82	861.02	607.53
On sinking funds	—	—	—	—
On trust and investment funds	13.18	1,853.38	527.74	192.02
All other	409.04	224.44	333.28	415.51
NON-REVENUE.	\$38,252.40	\$19,252.27	\$12,569.28	\$17,133.07
Offsets to outlays	1,250.00	650.00	1,030.05	5.00
<i>Departmental</i>	1,250.00	650.00	1,030.05	5.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	18,000.00	6,157.07	143.78	277.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	18,000.00	6,157.07	143.78	277.50
Refunds	159.30	210.68	32.46	99.90
Agency, trust, and investment	18,843.10	12,234.52	11,362.99	16,750.67
<i>Taxes and licenses for State</i>	3,128.00	2,108.00	1,700.00	2,652.00
<i>Taxes for county</i>	7,499.99	3,639.85	2,771.51	4,943.34
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,895.31	5,845.47	6,513.88	8,435.13
<i>All other</i>	319.80	641.20	377.60	720.20
RECAPITULATION.				
Revenue and offsets to outlays	\$165,289.95	\$135,071.83	\$183,226.24	\$147,723.18
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	18,159.30	6,367.75	176.24	377.40
Agency, trust, and investment	18,843.10	12,234.52	11,362.99	16,750.67
Total receipts	\$202,292.35	\$153,674.10	\$194,765.47	\$164,851.25
Balance on hand, including funds	55,148.57	33,544.20	92,677.42	78,052.56
GRAND TOTAL	\$257,440.92	\$187,218.30	\$287,442.89	\$242,903.81

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hatfield POPULATION 2,188	Westminster POPULATION 2,153	Groveland POPULATION 2,150	Norwell POPULATION 2,147
Maintenance	\$129,029.83	\$112,250.53	\$162,307.91	\$128,704.41
<i>Departmental</i>	<i>125,426.55</i>	<i>110,601.03</i>	<i>131,903.06</i>	<i>128,397.81</i>
General government	11,027.99	5,532.31	8,093.06	10,664.26
Protection of persons and property	4,871.21	3,545.48	4,189.88	7,626.06
Health and sanitation	3,136.87	1,920.00	1,370.24	5,927.58
Highways	23,730.64	35,761.39	19,883.93	22,659.01
Charities	20,525.85	15,452.16	55,014.10	30,135.98
Veterans' services	151.41	1,655.84	1,941.15	1,194.95
Schools	57,250.27	42,227.82	38,279.24	47,934.89
Libraries	1,861.64	2,166.71	1,229.83	573.15
Recreation	75.46	269.19	321.82	202.75
Pensions	—	—	—	—
Unclassified	2,795.21	2,070.13	1,579.81	1,479.18
<i>Public service enterprises</i>	<i>2,951.28</i>	<i>—</i>	<i>28,057.81</i>	<i>25.00</i>
Electric light	—	—	21,026.94	—
Water	2,951.28	—	7,030.87	—
All other	—	—	—	25.00
<i>Cemeteries</i>	<i>652.00</i>	<i>1,649.50</i>	<i>2,347.04</i>	<i>281.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	486.70	560.00	1,125.00
<i>Loans, general purposes</i>	<i>—</i>	<i>486.70</i>	<i>560.00</i>	<i>1,125.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,082.79	1,500.00	1,299.92	3,004.44
<i>Departmental</i>	<i>6,082.79</i>	<i>1,500.00</i>	<i>499.40</i>	<i>3,004.44</i>
General government	177.09	—	—	—
Protection of persons and property	—	—	499.40	20.00
Health and sanitation	—	—	—	—
Highways	5,905.70	—	—	2,984.44
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	1,500.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>800.52</i>	<i>—</i>
Electric light	—	—	800.52	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	2,050.00	2,000.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,050.00</i>	<i>2,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18,000.00	6,157.07	143.78	277.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18,000.00</i>	<i>6,157.07</i>	<i>143.78</i>	<i>277.50</i>
Refunds	159.30	210.68	32.46	99.90
Agency, trust, and investment	35,314.02	22,926.83	11,434.09	17,096.33
<i>Taxes and licenses for State</i>	<i>3,128.00</i>	<i>2,108.00</i>	<i>1,700.00</i>	<i>2,652.00</i>
<i>Taxes for county</i>	<i>7,499.99</i>	<i>3,639.85</i>	<i>2,771.51</i>	<i>4,943.34</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,372.83</i>	<i>16,537.78</i>	<i>6,584.98</i>	<i>8,777.19</i>
<i>All other</i>	<i>313.20</i>	<i>641.20</i>	<i>377.60</i>	<i>723.80</i>
RECAPITULATION.				
Maintenance and interest	\$129,029.83	\$112,737.23	\$162,867.91	\$129,829.41
Permanent debt (except from sinking funds)	—	2,050.00	2,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,082.79	1,500.00	1,299.92	3,004.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	18,159.30	6,367.75	176.24	377.40
Agency, trust, and investment	35,314.02	22,926.83	11,434.09	17,096.33
Total payments	\$188,585.94	\$145,581.81	\$177,778.16	\$155,307.58
<i>Balance on hand, including funds</i>	<i>68,854.98</i>	<i>41,636.49</i>	<i>109,664.73</i>	<i>87,596.23</i>
GRAND TOTAL	\$257,440.92	\$187,218.30	\$287,442.89	\$242,903.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marion POPULATION 2,120	Hardwick POPULATION 2,115	Harwich POPULATION 2,071	Northfield POPULATION 2,064
REVENUE.	\$196,200.38	\$136,643.16	\$250,001.12	\$136,459.09
General	154,787.44	106,510.06	180,073.57	109,712.61
<i>Taxes</i>	<i>135,516.17</i>	<i>67,999.62</i>	<i>140,097.50</i>	<i>71,550.21</i>
Property, poll, and income	125,843.34	58,557.61	126,695.40	67,636.79
Corporation, bank, etc.	9,672.83	9,442.01	13,402.10	3,913.42
<i>Licenses and permits</i>	<i>2,086.60</i>	<i>1,163.50</i>	<i>3,154.00</i>	<i>76.00</i>
<i>Fines and forfeits</i>	<i>130.00</i>	<i>293.00</i>	<i>80.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>17,054.77</i>	<i>36,784.39</i>	<i>36,649.32</i>	<i>38,036.40</i>
For expenses	17,054.77	36,784.39	36,649.32	38,036.40
For outlays	—	—	—	—
All other	—	269.55	92.75	—
Commercial	41,412.94	30,133.10	69,927.55	26,746.48
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>765.80</i>	<i>—</i>
To meet expenses	—	—	765.80	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,966.02</i>	<i>2,126.18</i>	<i>3,346.32</i>	<i>2,329.56</i>
<i>Departmental</i>	<i>19,441.57</i>	<i>22,506.72</i>	<i>44,547.00</i>	<i>22,516.14</i>
General government	32.00	241.75	970.90	434.80
Protection of persons and property	29.40	58.00	122.73	81.26
Health and sanitation	4,620.54	345.31	889.36	407.25
Highways	2,447.04	10,817.47	1,330.88	3,794.75
Charities	10,756.94	10,193.50	29,559.32	17,441.44
Veterans' services	80.00	—	345.00	—
Schools	528.45	810.88	10,158.11	160.00
Libraries	—	2.61	1,019.42	118.12
Recreation	947.20	—	2.00	—
Unclassified	—	37.20	149.28	78.52
<i>Public service enterprises</i>	<i>18,435.88</i>	<i>—</i>	<i>20,208.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	18,435.88	—	20,208.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>16.60</i>	<i>624.66</i>	<i>286.77</i>	<i>456.72</i>
<i>Interest</i>	<i>552.87</i>	<i>4,875.54</i>	<i>773.57</i>	<i>1,444.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	63.68	4,713.32	510.57	902.95
All other	489.19	162.22	263.00	541.11
NON-REVENUE.	\$35,758.88	\$39,846.78	\$47,447.04	\$13,716.33
Offsets to outlays	—	—	2,062.25	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>2,062.25</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,053.68	4,578.43	683.13	960.27
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	10,053.68	4,578.43	683.13	960.27
Refunds	1,604.24	6.82	605.86	354.17
Agency, trust, and investment	24,100.96	35,261.53	44,095.80	12,401.89
<i>Taxes and licenses for State</i>	<i>5,644.00</i>	<i>1,768.00</i>	<i>7,820.00</i>	<i>2,108.00</i>
<i>Taxes for county</i>	<i>10,520.44</i>	<i>3,652.78</i>	<i>26,963.60</i>	<i>4,774.18</i>
<i>Reimbursements for grade crossings</i>	<i>7,478.72</i>	<i>29,985.15</i>	<i>8,655.80</i>	<i>5,006.31</i>
<i>Sinking and other permanent funds</i>	<i>457.80</i>	<i>455.60</i>	<i>656.40</i>	<i>513.40</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$196,200.38	\$136,643.16	\$252,063.37	\$136,459.09
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	11,657.92	4,585.25	1,288.99	1,314.44
Agency, trust, and investment	24,100.96	35,261.53	44,095.80	12,401.89
Total receipts	\$231,959.26	\$176,489.94	\$297,448.16	\$150,175.42
Balance on hand, including funds	83,066.36	76,044.96	110,005.70	49,014.79
GRAND TOTAL	\$315,025.62	\$252,534.90	\$407,453.86	\$199,190.21

Graded According to Population of 1945 — Continued.

PAYMENTS.	Marion POPULATION 2,120	Hardwick POPULATION 2,115	Harwich POPULATION 2,071	Northfield POPULATION 2,064
Maintenance	\$176,988.61	\$115,782.97	\$226,673.38	\$128,524.00
<i>Departmental</i>	<i>165,894.41</i>	<i>113,101.75</i>	<i>213,404.81</i>	<i>127,253.88</i>
General government	14,179.29	4,710.81	15,473.05	6,488.11
Protection of persons and property	14,340.08	4,025.12	18,633.47	3,276.89
Health and sanitation	21,673.62	3,400.34	8,594.22	2,934.64
Highways	22,520.44	32,220.23	27,937.86	25,027.36
Charities	31,317.45	24,834.25	66,929.73	40,174.55
Veterans' services	208.05	221.62	1,493.92	1,274.53
Schools	50,100.20	38,637.81	64,203.51	40,616.56
Libraries	1,600.00	984.35	3,975.18	2,825.40
Recreation	3,163.02	188.93	1,866.55	184.91
Unclassified	6,792.26	3,878.29	4,297.32	4,450.93
<i>Public service enterprises</i>	<i>10,879.29</i>	<i>—</i>	<i>11,999.73</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,879.29	—	11,999.73	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>214.91</i>	<i>2,644.78</i>	<i>1,268.84</i>	<i>1,268.89</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>56.44</i>	<i>—</i>	<i>1.23</i>
Interest	1,409.75	405.71	2,404.00	405.00
<i>Loans, general purposes</i>	<i>1,315.85</i>	<i>405.71</i>	<i>770.00</i>	<i>405.00</i>
<i>Loans, public service enterprises</i>	<i>93.90</i>	<i>—</i>	<i>1,634.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,073.94	493.41	17,153.02	1,624.25
<i>Departmental</i>	<i>577.58</i>	<i>493.41</i>	<i>3,528.89</i>	<i>1,624.25</i>
General government	500.00	—	627.37	—
Protection of persons and property	—	493.41	—	499.70
Health and sanitation	—	—	—	—
Highways	—	—	2,784.84	900.00
Charities	—	—	—	—
Schools	77.58	—	—	224.55
Libraries	—	—	—	—
Recreation	—	—	116.68	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,496.36</i>	<i>—</i>	<i>13,624.13</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,496.36	—	13,624.13	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,460.00	2,400.00	15,000.00	4,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,260.00</i>	<i>2,400.00</i>	<i>15,000.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,053.68	4,578.43	683.13	960.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,053.68</i>	<i>4,578.43</i>	<i>683.13</i>	<i>960.27</i>
Refunds	1,604.24	6.82	605.86	354.17
Agency, trust, and investment	34,090.81	11,193.46	43,377.40	12,097.19
<i>Taxes and licenses for State</i>	<i>5,644.00</i>	<i>1,768.00</i>	<i>7,820.00</i>	<i>2,108.00</i>
<i>Taxes for county</i>	<i>10,520.44</i>	<i>3,052.78</i>	<i>26,963.60</i>	<i>4,774.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,468.57</i>	<i>5,922.48</i>	<i>7,937.40</i>	<i>4,701.61</i>
<i>All other</i>	<i>457.80</i>	<i>450.20</i>	<i>656.40</i>	<i>513.40</i>
RECAPITULATION.				
Maintenance and interest	\$178,398.36	\$116,188.68	\$229,077.38	\$128,929.00
Permanent debt (except from sinking funds)	16,260.00	2,400.00	15,000.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,073.94	493.41	17,153.02	1,624.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,200.00	—	—	—
Transfers (except to sinking funds) and refunds	11,657.92	4,585.25	1,288.99	1,314.44
Agency, trust, and investment	34,090.81	11,193.46	43,377.40	12,097.19
Total payments	\$243,681.03	\$134,860.80	\$305,896.79	\$148,464.88
Balance on hand, including funds	71,344.59	117,674.10	101,557.07	50,725.33
GRAND TOTAL	\$315,025.62	\$252,534.90	\$407,453.86	\$199,190.21

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 2,051	Norfolk POPULATION 2,006	Lincoln POPULATION 1,998	Mattapoisset POPULATION 1,994
REVENUE.	\$150,244.40	\$101,824.51	\$168,365.14	\$160,152.04
General	123,336.68	86,106.84	131,734.60	126,094.20
<i>Taxes</i>	<i>93,930.62</i>	<i>57,621.12</i>	<i>110,911.03</i>	<i>102,136.93</i>
Property, poll, and income	87,318.66	51,217.22	102,869.76	95,144.53
Corporation, bank, etc.	6,611.96	6,403.90	8,041.27	6,992.40
<i>Licenses and permits</i>	<i>1,329.50</i>	<i>892.50</i>	<i>164.20</i>	<i>1,912.50</i>
<i>Fines and forfeits</i>	<i>2.00</i>	<i>55.00</i>	<i>129.15</i>	<i>42.00</i>
<i>Grants and gifts</i>	<i>26,818.45</i>	<i>27,538.22</i>	<i>20,530.22</i>	<i>21,995.82</i>
For expenses	26,818.45	27,538.22	20,530.22	21,995.82
For outlays	—	—	—	—
All other	1,256.11	—	—	6.95
Commercial	26,907.72	15,717.67	36,630.54	34,057.84
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,545.36</i>	<i>1,362.91</i>	<i>2,676.12</i>	<i>1,571.22</i>
<i>Departmental</i>	<i>21,703.22</i>	<i>13,874.71</i>	<i>13,208.27</i>	<i>21,927.73</i>
General government	399.53	—	93.21	35.35
Protection of persons and property	300.37	14.81	—	21.58
Health and sanitation	99.25	32.00	269.35	360.50
Highways	10,312.03	4,490.11	2,813.54	4,731.98
Charities	9,724.20	9,221.64	9,271.77	15,993.81
Veterans' services	—	30.00	—	50.00
Schools	636.49	—	508.00	340.44
Libraries	31.57	25.15	182.34	123.07
Recreation	—	—	—	94.50
Unclassified	199.78	61.00	70.06	176.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>16,044.45</i>	<i>9,800.58</i>
Electric light	—	—	—	—
Water	—	—	16,044.45	9,750.58
All other	—	—	—	50.00
<i>Cemeteries</i>	<i>613.86</i>	<i>—</i>	<i>728.00</i>	<i>—</i>
<i>Interest</i>	<i>2,045.28</i>	<i>480.05</i>	<i>3,973.70</i>	<i>758.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,516.55	79.08	3,207.97	312.20
All other	528.73	400.97	765.73	446.11
NON-REVENUE.	\$49,478.92	\$4,917.38	\$113,109.63	\$18,421.57
Offsets to outlays	1,360.00	—	—	—
<i>Departmental</i>	<i>1,360.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	7,000.00	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	12,484.92	10.00	47,437.73	233.82
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	12,484.92	10.00	47,437.73	233.82
Refunds	80.96	106.73	345.78	331.61
Agency, trust, and investment	28,553.04	4,800.65	65,326.12	17,856.14
<i>Taxes and licenses for State</i>	<i>3,808.00</i>	<i>1,700.00</i>	<i>4,692.00</i>	<i>4,090.00</i>
<i>Taxes for county</i>	<i>4,744.69</i>	<i>1,816.65</i>	<i>5,846.14</i>	<i>7,605.13</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,984.35</i>	<i>1,000.00</i>	<i>54,184.98</i>	<i>5,677.61</i>
All other	1,016.00	284.00	603.00	483.40
RECAPITULATION.				
Revenue and offsets to outlays	\$151,604.40	\$101,824.51	\$168,365.14	\$160,152.04
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	—	—	—
Transfers and refunds	12,565.88	116.73	47,783.51	565.43
Agency, trust, and investment	28,553.04	4,800.65	65,326.12	17,856.14
Total receipts	\$199,723.32	\$106,741.89	\$281,474.77	\$178,573.61
<i>Balance on hand, including funds</i>	<i>72,643.91</i>	<i>31,587.44</i>	<i>134,920.41</i>	<i>41,207.75</i>
GRAND TOTAL	\$272,367.23	\$138,329.33	\$416,395.18	\$219,781.36

Graded According to Population of 1945 — Continued.

PAYMENTS.	Sudbury POPULATION 2,051	Norfolk POPULATION 2,006	Lincoln POPULATION 1,993	Mattapoisett POPULATION 1,994
Maintenance	\$127,476.04	\$89,869.78	\$130,143.42	\$134,465.74
<i>Departmental</i>	<i>126,852.18</i>	<i>89,869.78</i>	<i>123,789.84</i>	<i>126,140.48</i>
General government	9,940.56	5,384.63	10,313.01	11,245.74
Protection of persons and property	8,801.96	5,994.34	5,842.93	5,072.40
Health and sanitation	2,838.57	1,251.77	4,230.92	8,650.40
Highways	36,514.84	22,255.01	26,927.52	20,173.16
Charities	20,923.28	24,130.56	17,948.46	37,066.68
Veterans' services	75.00	655.00	—	396.00
Schools	40,407.36	28,548.08	48,934.71	39,114.36
Libraries	1,828.55	597.92	2,373.79	1,670.82
Recreation	1,001.12	74.06	1,566.40	1,044.03
Pensions	500.00	—	—	—
Unclassified	4,020.94	978.41	5,652.10	1,706.89
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,803.10</i>	<i>8,256.26</i>
Electric light	—	—	—	—
Water	—	—	4,803.10	7,877.28
All other	—	—	—	378.98
<i>Cemeteries</i>	<i>633.86</i>	<i>—</i>	<i>1,202.88</i>	<i>69.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>347.60</i>	<i>—</i>
Interest	614.39	—	250.00	372.50
<i>Loans, general purposes</i>	<i>614.39</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>72.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,758.06	15,312.38	30.00	21,256.31
<i>Departmental</i>	<i>1,758.06</i>	<i>2,044.78</i>	<i>30.00</i>	<i>5,954.08</i>
General government	—	—	—	150.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	595.83	—	2,057.33
Charities	—	—	—	—
Schools	1,123.36	1,378.95	30.00	471.75
Libraries	—	—	—	—
Recreation	—	70.00	—	3,275.00
Unclassified	634.70	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>13,267.60</i>	<i>—</i>	<i>15,302.23</i>
Electric light	—	—	—	—
Water	—	13,267.60	—	3,784.63
All other	—	—	—	11,517.60
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	—	5,000.00	3,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	12,484.92	10.00	47,437.73	233.82
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,484.92</i>	<i>10.00</i>	<i>47,437.73</i>	<i>233.82</i>
Refunds	80.96	106.73	345.78	331.61
Agency, trust, and investment	28,214.96	3,859.93	116,519.74	17,941.47
<i>Taxes and licenses for State</i>	<i>3,808.00</i>	<i>1,700.00</i>	<i>4,692.00</i>	<i>4,090.00</i>
<i>Taxes for county</i>	<i>4,744.69</i>	<i>1,816.65</i>	<i>5,846.14</i>	<i>7,605.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,662.67</i>	<i>69.08</i>	<i>105,379.20</i>	<i>5,762.94</i>
<i>All other</i>	<i>999.60</i>	<i>274.20</i>	<i>602.40</i>	<i>483.40</i>
RECAPITULATION.				
Maintenance and interest	\$128,090.43	\$89,869.78	\$130,393.42	\$134,838.24
Permanent debt (except from sinking funds)	3,000.00	—	5,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,758.06	15,312.38	30.00	21,256.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	—	—	—
Transfers (except to sinking funds) and refunds	12,565.88	116.73	47,783.51	565.43
Agency, trust, and investment	28,214.96	3,859.93	116,519.74	17,941.47
Total payments	\$180,629.33	\$109,158.82	\$299,726.67	\$178,101.45
Balance on hand, including funds	91,737.90	29,170.51	116,668.51	41,679.91
GRAND TOTAL	\$272,367.23	\$138,329.33	\$416,395.18	\$219,781.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,978	Sterling POPULATION 1,897	Southwick POPULATION 1,885	Plainville POPULATION 1,837
REVENUE.	\$187,553.39	\$201,038.62	\$128,080.60	\$109,815.13
General	113,111.75	119,669.57	106,266.05	91,597.56
<i>Taxes</i>	<i>73,167.28</i>	<i>74,620.90</i>	<i>72,563.94</i>	<i>61,176.87</i>
Property, poll, and income	74,546.99	70,019.57	68,340.48	54,407.86
Corporation, bank, etc.	3,620.29	4,601.33	4,223.46	6,769.01
<i>Licenses and permits</i>	<i>1,142.00</i>	<i>3,016.17</i>	<i>4,526.25</i>	<i>2,119.00</i>
<i>Fines and forfeits</i>	<i>-</i>	<i>108.45</i>	<i>222.00</i>	<i>145.00</i>
<i>Grants and gifts</i>	<i>33,802.47</i>	<i>41,924.05</i>	<i>28,183.86</i>	<i>28,158.69</i>
For expenses	33,802.47	41,924.05	28,183.86	28,158.69
For outlays	-	-	-	-
All other	-	-	770.00	-
Commercial	74,441.64	81,369.05	21,814.55	18,217.57
<i>Special assessments</i>	<i>229.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
To meet expenses	229.00	-	-	-
To meet outlays	-	-	-	-
<i>Privileges</i>	<i>2,160.30</i>	<i>3,369.73</i>	<i>2,724.86</i>	<i>2,448.30</i>
<i>Departmental</i>	<i>26,955.57</i>	<i>26,177.63</i>	<i>9,195.18</i>	<i>10,973.67</i>
General government	145.74	734.60	237.25	155.98
Protection of persons and property	279.27	15.81	109.89	23.03
Health and sanitation	1,149.02	898.75	-	246.43
Highways	1,814.05	6,695.85	4,026.20	2,198.58
Charities	22,522.37	15,902.08	4,535.49	8,124.13
Veterans' services	690.00	180.00	-	-
Schools	177.50	-	193.05	46.26
Libraries	102.62	45.75	3.89	2.90
Recreation	-	1,607.05	-	-
Unclassified	75.00	97.64	89.41	176.26
<i>Public service enterprises</i>	<i>43,649.52</i>	<i>49,014.29</i>	<i>7,533.54</i>	<i>4,673.79</i>
Electric light	35,801.22	43,049.61	-	-
Water	7,848.30	5,964.68	7,533.54	4,673.79
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>956.75</i>	<i>879.43</i>	<i>-</i>
<i>Interest</i>	<i>1,447.25</i>	<i>1,850.70</i>	<i>1,481.54</i>	<i>121.91</i>
On sinking funds	-	-	-	-
On trust and investment funds	635.07	1,600.17	633.84	10.94
All other	812.18	250.53	847.70	110.97
NON-REVENUE.	\$15,599.91	\$25,610.35	\$14,835.53	\$8,416.89
Offsets to outlays	-	1,150.00	1,079.82	200.00
<i>Departmental</i>	<i>-</i>	<i>1,150.00</i>	<i>1,079.82</i>	<i>200.00</i>
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	-	-	-	-
<i>Loans, general purposes</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Unpaid warrants or orders, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	566.50	11,871.05	1,293.19	10.94
<i>From sinking funds</i>	<i>566.50</i>	<i>11,871.05</i>	<i>1,293.19</i>	<i>10.94</i>
All other	-	-	-	-
Refunds	142.72	627.37	81.70	11.35
Agency, trust, and investment	14,890.69	11,961.93	12,380.82	8,194.60
<i>Taxes and licenses for State</i>	<i>2,192.00</i>	<i>2,312.00</i>	<i>2,312.00</i>	<i>1,904.00</i>
<i>Taxes for county</i>	<i>3,436.67</i>	<i>3,992.09</i>	<i>3,125.42</i>	<i>2,034.64</i>
<i>Reimbursements for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>8,884.42</i>	<i>5,004.84</i>	<i>6,203.60</i>	<i>3,626.36</i>
All other	377.60	653.00	739.80	629.60
RECAPITULATION.				
Revenue and offsets to outlays	\$187,553.39	\$202,188.62	\$129,160.42	\$110,015.13
Premiums	-	-	-	-
Municipal indebtedness	-	-	-	-
Transfers and refunds	709.22	12,498.42	1,374.89	22.29
Agency, trust, and investment	14,890.69	11,961.93	12,380.82	8,194.60
Total receipts	\$203,153.30	\$226,648.97	\$142,916.13	\$118,232.02
Balance on hand, including funds	70,525.81	60,551.05	122,863.70	34,819.32
GRAND TOTAL	\$273,679.11	\$287,200.02	\$265,779.83	\$153,051.34

Graded According to Population of 1945 — Continued.

PAYMENTS.	Georgetown POPULATION 1,978	Sterling POPULATION 1,897	Southwick POPULATION 1,885	Plainville POPULATION 1,837
Maintenance	\$157,009.24	\$171,063.09	\$100,830.49	\$98,043.17
<i>Departmental</i>	<i>124,655.19</i>	<i>136,601.26</i>	<i>93,352.39</i>	<i>94,648.91</i>
General government	5,043.96	6,400.91	7,215.96	5,243.32
Protection of persons and property	6,148.53	7,500.73	3,777.18	6,368.47
Health and sanitation	3,193.54	3,232.57	1,584.46	2,176.72
Highways	18,646.30	37,852.66	22,960.94	22,539.64
Charities	48,988.01	36,909.13	12,323.81	19,705.40
Veterans' services	2,435.88	1,273.72	462.33	52.58
Schools	37,100.22	38,374.62	42,589.02	34,868.74
Libraries	1,385.51	2,269.22	887.90	544.27
Recreation	147.88	1,065.13	199.53	846.68
Pensions	—	—	—	—
Unclassified	1,565.36	1,722.57	1,351.26	2,303.09
<i>Public service enterprises</i>	<i>32,354.05</i>	<i>32,661.52</i>	<i>4,644.09</i>	<i>3,394.26</i>
Electric light	27,507.81	30,810.49	—	—
Water	4,846.24	1,851.03	4,644.09	3,394.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,800.31</i>	<i>2,788.01</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>46.00</i>	<i>—</i>
Interest	2,651.23	1,723.61	2,025.09	165.52
<i>Loans, general purposes</i>	<i>—</i>	<i>684.66</i>	<i>360.00</i>	<i>165.52</i>
<i>Loans, public service enterprises</i>	<i>2,651.23</i>	<i>1,038.95</i>	<i>1,665.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,570.63	9,826.71	12,566.63	2,408.63
<i>Departmental</i>	<i>200.00</i>	<i>3,196.34</i>	<i>8,654.46</i>	<i>2,302.29</i>
General government	—	1,000.00	—	—
Protection of persons and property	—	1,500.00	—	—
Health and sanitation	—	—	—	—
Highways	—	499.34	3,500.00	1,999.29
Charities	—	—	—	—
Schools	200.00	197.00	5,154.46	168.00
Libraries	—	—	—	—
Recreation	—	—	—	135.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,370.63</i>	<i>6,630.37</i>	<i>3,912.17</i>	<i>105.74</i>
Electric light	2,242.81	6,505.37	—	—
Water	127.82	125.00	3,912.17	105.74
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,500.00	8,700.00	5,500.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,500.00</i>	<i>8,700.00</i>	<i>2 5,500.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	566.50	11,871.05	1,293.19	10.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>566.50</i>	<i>11,871.05</i>	<i>1,293.19</i>	<i>10.94</i>
Refunds	142.72	627.37	81.70	11.35
Agency, trust, and investment	14,237.90	22,166.83	11,252.40	7,973.90
<i>Taxes and licenses for State</i>	<i>2,192.00</i>	<i>2,312.00</i>	<i>2,312.00</i>	<i>1,904.00</i>
<i>Taxes for county</i>	<i>3,436.67</i>	<i>3,992.09</i>	<i>3,125.42</i>	<i>2,034.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,231.63</i>	<i>15,209.74</i>	<i>5,075.18</i>	<i>3,409.26</i>
<i>All other</i>	<i>377.60</i>	<i>653.00</i>	<i>739.80</i>	<i>626.00</i>

RECAPITULATION.

Maintenance and interest	\$159,660.47	\$172,786.70	\$102,855.49	\$98,208.69
Permanent debt (except from sinking funds)	10,500.00	8,700.00	2 5,500.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,570.63	9,826.71	12,566.63	2,408.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	709.22	12,498.42	1,374.89	22.29
Agency, trust, and investment	14,237.90	22,166.83	11,252.40	7,973.90
Total payments	\$187,678.22	\$225,978.66	\$133,549.41	\$110,612.91
<i>Balance on hand, including funds</i>	<i>86,000.89</i>	<i>61,221.36</i>	<i>132,230.42</i>	<i>42,438.43</i>
GRAND TOTAL	\$273,679.11	\$287,200.02	\$265,779.83	\$153,051.34

1 Includes \$45 paid from proceeds of sale of electric light plant.

2 Includes \$500 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Freetown POPULATION 1,830	Williamsburg POPULATION 1,828	Pembroke POPULATION 1,821	Dennis POPULATION 1,807
REVENUE.	\$120,718.98	\$118,592.70	\$196,098.26	\$238,200.42
General	99,946.80	87,340.31	157,207.86	193,572.00
<i>Taxes</i>	<i>61,386.74</i>	<i>55,919.37</i>	<i>125,122.20</i>	<i>145,029.05</i>
Property, poll, and income	58,620.66	52,397.02	114,942.46	136,754.70
Corporation, bank, etc.	2,766.08	3,522.35	10,179.74	8,274.35
<i>Licenses and permits</i>	<i>1,367.50</i>	<i>1,941.60</i>	<i>1,609.50</i>	<i>1,133.50</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>33.60</i>	<i>20.60</i>	<i>30.00</i>
<i>Grants and gifts</i>	<i>37,182.56</i>	<i>29,445.84</i>	<i>30,455.56</i>	<i>47,374.45</i>
For expenses	37,182.56	29,445.84	30,455.56	47,374.45
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	20,772.18	31,252.39	38,890.40	44,628.42
<i>Special assessments</i>	<i>102.50</i>	—	—	<i>113.00</i>
To meet expenses	102.50	—	—	113.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,996.07</i>	<i>1,607.11</i>	<i>2,892.35</i>	<i>2,653.75</i>
<i>Departmental</i>	<i>17,632.72</i>	<i>25,046.43</i>	<i>21,779.26</i>	<i>40,981.27</i>
General government	168.75	4.20	50.39	252.57
Protection of persons and property	701.95	49.96	45.19	59.98
Health and sanitation	661.16	200.71	65.93	—
Highways	2,060.16	3,832.50	5,100.66	5,691.00
Charities	12,937.22	15,581.95	15,375.73	32,294.35
Veterans' services	315.00	—	120.00	70.00
Schools	769.96	3,162.21	905.74	1,568.12
Libraries	15.20	18.95	114.78	—
Recreation	—	8.00	—	1,020.25
Unclassified	3.32	187.95	.84	25.00
<i>Public service enterprises</i>	—	<i>4,043.47</i>	<i>12,846.84</i>	—
Electric light	—	—	—	—
Water	—	4,043.47	12,147.29	—
All other	—	—	699.55	—
<i>Cemeteries</i>	<i>635.67</i>	—	<i>317.34</i>	<i>114.85</i>
<i>Interest</i>	<i>405.22</i>	<i>2,555.38</i>	<i>1,054.61</i>	<i>765.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	105.07	2,075.58	294.90	313.87
All other	300.15	479.80	759.71	451.68
NON-REVENUE.	\$31,769.52	\$27,498.53	\$20,011.82	\$70,734.18
Offsets to outlays	1,173.00	775.00	—	—
<i>Departmental</i>	<i>1,173.00</i>	<i>775.00</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	20,785.73	12,075.58	907.61	25,045.68
<i>From sinking funds</i>	—	—	—	—
All other	20,785.73	12,075.58	907.61	25,045.68
Refunds	293.72	13.13	1,954.11	16,747.92
Agency, trust, and investment	9,517.07	14,634.82	17,150.10	28,940.58
<i>Taxes and licenses for State</i>	<i>1,564.00</i>	<i>1,564.00</i>	<i>2,992.00</i>	<i>4,828.00</i>
<i>Taxes for county</i>	<i>2,893.25</i>	<i>3,750.00</i>	<i>5,577.10</i>	<i>16,647.10</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,510.42</i>	<i>8,877.22</i>	<i>7,745.05</i>	<i>7,032.28</i>
All other	549.40	443.60	855.95	433.20
RECAPITULATION.				
Revenue and offsets to outlays	\$121,891.98	\$119,367.70	\$196,098.26	\$238,200.42
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	21,079.45	12,088.71	2,861.72	41,793.60
Agency, trust, and investment	9,517.07	14,634.82	17,150.10	28,940.58
Total receipts	\$152,488.50	\$146,091.23	\$216,110.08	\$308,934.60
<i>Balance on hand, including funds</i>	<i>66,380.87</i>	<i>40,603.15</i>	<i>73,926.01</i>	<i>107,646.10</i>
GRAND TOTAL	\$218,869.37	\$186,694.38	\$290,036.09	\$416,580.70

Graded According to Population of 1945 — Continued.

PAYMENTS.	Freetown POPULATION 1,830	Williamsburg POPULATION 1,828	Pembroke POPULATION 1,821	Dennis POPULATION 1,807
Maintenance	\$106,571.40	\$110,664.82	\$160,500.30	\$208,943.99
<i>Departmental</i>	<i>105,849.33</i>	<i>108,626.60</i>	<i>153,164.12</i>	<i>208,544.86</i>
General government	4,746.92	3,630.96	13,595.81	14,263.04
Protection of persons and property	4,798.10	4,320.78	12,043.86	17,436.81
Health and sanitation	3,464.94	4,165.61	3,743.10	5,401.48
Highways	19,856.65	20,387.87	31,665.52	41,530.46
Charities	30,429.51	33,891.65	33,168.91	69,668.31
Veterans' services	372.65	262.36	1,080.95	807.68
Schools	39,082.73	39,021.84	53,249.38	51,760.80
Libraries	699.91	290.90	1,612.25	750.00
Recreation	59.31	582.73	214.88	1,974.78
Pensions	749.84	—	—	—
Unclassified	1,588.77	2,071.90	2,789.46	4,951.50
<i>Public service enterprises</i>	<i>—</i>	<i>1,964.62</i>	<i>6,498.13</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,964.62	6,111.44	—
All other	—	—	386.69	—
<i>Cemeteries</i>	<i>722.07</i>	<i>73.60</i>	<i>838.05</i>	<i>399.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	337.50	5,195.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>337.50</i>	<i>875.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,320.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,210.80	10,665.92	11,410.58	20,847.87
<i>Departmental</i>	<i>8,210.80</i>	<i>10,178.67</i>	<i>11,410.58</i>	<i>20,847.87</i>
General government	306.95	—	—	—
Protection of persons and property	7,603.85	—	1,180.50	458.08
Health and sanitation	—	—	—	1,495.44
Highways	300.00	8,155.50	9,352.98	9,145.35
Charities	—	—	—	—
Schools	—	15.79	877.10	—
Libraries	—	—	—	—
Recreation	—	507.38	—	9,749.00
Unclassified	—	1,500.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>487.25</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	487.25	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	1,000.00	14,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>14,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	20,785.73	12,075.58	907.61	25,045.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20,785.73</i>	<i>12,075.58</i>	<i>907.61</i>	<i>25,045.68</i>
Refunds	293.72	13.13	1,954.11	16,747.92
Agency, trust, and investment	29,613.80	23,009.06	15,436.69	54,812.14
<i>Taxes and licenses for State</i>	<i>1,564.00</i>	<i>1,564.00</i>	<i>2,992.00</i>	<i>4,828.00</i>
<i>Taxes for county</i>	<i>2,893.25</i>	<i>3,750.00</i>	<i>5,577.10</i>	<i>16,647.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,607.15</i>	<i>17,246.06</i>	<i>6,031.64</i>	<i>32,903.84</i>
<i>All other</i>	<i>549.40</i>	<i>449.00</i>	<i>835.95</i>	<i>433.20</i>
RECAPITULATION.				
Maintenance and interest	\$106,571.40	\$111,002.32	\$165,695.30	\$208,943.99
Permanent debt (except from sinking funds)	—	1,000.00	14,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,210.80	10,665.92	11,410.58	20,847.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	21,079.45	12,088.71	2,861.72	41,793.60
Agency, trust, and investment	29,613.80	23,009.06	15,436.69	54,812.14
Total payments	\$165,475.45	\$157,766.01	\$209,404.29	\$326,397.60
Balance on hand, including funds	53,393.92	28,928.37	80,631.80	90,183.10
GRAND TOTAL	\$218,869.37	\$186,694.38	\$290,036.09	\$416,580.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,752	Stockbridge POPULATION 1,739	Tisbury POPULATION 1,719	Cheshire POPULATION 1,718
REVENUE.	\$114,604.59	\$171,744.12	\$206,517.89	\$103,214.74
General	93,403.98	148,790.42	154,244.15	84,565.70
<i>Taxes</i>	51,516.89	150,446.10	128,927.85	50,988.21
Property, poll, and income	47,602.26	121,004.83	118,327.99	46,974.40
Corporation, bank, etc.	3,914.63	9,441.27	10,599.94	4,013.81
<i>Licenses and permits</i>	1,419.50	1,571.80	469.00	1,344.00
<i>Fines and forfeits</i>	186.00	123.00	—	341.45
<i>Grants and gifts</i>	40,281.59	16,649.52	24,847.22	31,892.04
For expenses	40,281.59	16,649.52	24,847.22	31,892.04
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	21,200.61	22,953.70	52,273.74	18,649.04
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	4,315.93	1,722.48	1,674.26	1,281.32
<i>Departmental</i>	16,312.11	18,284.10	33,241.58	15,654.91
General government	3.50	23.00	77.92	79.99
Protection of persons and property	48.16	21.94	246.88	22.60
Health and sanitation	261.43	5.00	52.86	—
Highways	2,594.71	1,220.28	1,341.73	2,614.77
Charities	12,925.82	8,816.74	26,475.61	10,315.98
Veterans' services	250.75	118.00	—	123.00
Schools	1.25	7,502.91	4,604.70	2,186.39
Libraries	127.09	—	253.38	—
Recreation	—	236.38	65.50	—
Unclassified	99.40	339.85	123.00	307.18
<i>Public service enterprises</i>	—	1,013.77	14,893.56	—
Electric light	—	—	—	—
Water	—	1,013.77	14,893.56	—
All other	—	—	—	—
<i>Cemeteries</i>	—	993.15	1,458.99	1,233.80
<i>Interest</i>	572.57	940.20	1,005.35	479.01
On sinking funds	—	—	—	—
On trust and investment funds	430.62	430.18	345.96	376.80
All other	141.95	510.02	659.39	102.21
NON-REVENUE.	\$12,150.68	\$36,126.46	\$55,398.67	\$31,083.76
Offsets to outlays	—	—	1,350.00	2,694.97
<i>Departmental</i>	—	—	1,350.00	2,694.97
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	4,000.00	1,000.00	—
<i>Loans, general purposes</i>	—	4,000.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	1,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,121.49	10,298.12	20,373.22	20,491.00
<i>From sinking funds</i>	—	—	—	—
All other	1,121.49	10,298.12	20,373.22	20,491.00
Refunds	58.42	122.31	204.70	215.97
Agency, trust, and investment	10,970.77	21,706.03	32,470.75	7,681.82
<i>Taxes and licenses for State</i>	1,836.00	5,100.00	6,130.00	1,292.00
<i>Taxes for county</i>	3,138.46	8,717.96	16,698.08	2,208.55
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,295.11	7,439.07	9,171.07	3,804.27
All other	701.20	449.00	471.60	377.00
RECAPITULATION.				
Revenue and offsets to outlays	\$114,604.59	\$171,744.12	\$207,867.89	\$105,909.71
Premiums	—	4,000.00	1,000.00	—
Municipal indebtedness	—	4,000.43	20,577.92	20,706.97
Transfers and refunds	1,179.91	21,706.03	32,470.75	7,681.82
Agency, trust, and investment	10,970.77	—	—	—
Total receipts	\$126,755.27	\$207,870.58	\$261,916.56	\$134,298.50
Balance on hand, including funds	44,846.38	85,691.07	112,633.09	45,443.53
GRAND TOTAL	\$171,601.65	\$293,561.65	\$374,549.65	\$179,742.03

Graded According to Population of 1945 — Continued.

PAYMENTS.	Sheffield POPULATION 1,752	Stockbridge POPULATION 1,739	Tisbury POPULATION 1,719	Cheshire POPULATION 1,718
Maintenance	\$110,097.58	\$146,405.09	\$172,900.16	\$89,445.97
<i>Departmental</i>	<i>109,919.26</i>	<i>141,444.14</i>	<i>157,943.82</i>	<i>87,710.59</i>
General government	4,772.37	11,675.16	11,237.56	5,462.32
Protection of persons and property	1,579.81	9,444.74	17,323.75	1,244.76
Health and sanitation	2,778.30	6,638.66	14,329.82	1,220.79
Highways	30,704.42	28,738.28	22,827.38	18,326.51
Charities	27,680.89	20,206.91	47,329.13	23,439.09
Veterans' services	1,499.99	938.18	—	1,112.38
Schools	36,405.80	54,116.71	40,989.54	34,873.40
Libraries	3,078.21	4,000.00	1,849.37	454.20
Recreation	333.66	1,355.29	1,440.21	44.20
Pensions	—	480.00	—	—
Unclassified	1,085.81	3,850.21	1,117.06	1,532.94
<i>Public service enterprises</i>	<i>—</i>	<i>226.86</i>	<i>11,661.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	226.86	11,661.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>178.32</i>	<i>4,734.09</i>	<i>3,294.35</i>	<i>1,735.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	735.00	180.67	—
<i>Loans, general purposes</i>	<i>—</i>	<i>735.00</i>	<i>180.67</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,620.70	11,057.14	10,627.46	2,326.63
<i>Departmental</i>	<i>3,620.70</i>	<i>11,057.14</i>	<i>7,760.98</i>	<i>2,326.63</i>
General government	225.00	590.02	—	—
Protection of persons and property	—	7,596.34	—	—
Health and sanitation	—	—	—	—
Highways	2,695.00	2,600.00	7,760.98	2,326.63
Charities	—	—	—	—
Schools	700.70	270.78	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,369.48</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	2,369.48	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>497.00</i>	<i>—</i>
Municipal indebtedness	—	3,000.00	3,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,121.49	10,298.12	20,373.22	20,491.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,121.49</i>	<i>10,298.12</i>	<i>20,373.22</i>	<i>20,491.00</i>
Refunds	58.42	122.31	204.70	215.97
Agency, trust, and investment	11,718.01	33,448.73	51,918.54	27,385.52
<i>Taxes and licenses for State</i>	<i>1,836.00</i>	<i>5,100.00</i>	<i>6,180.00</i>	<i>1,292.00</i>
<i>Taxes for county</i>	<i>3,138.46</i>	<i>8,717.96</i>	<i>16,698.08</i>	<i>2,208.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,042.35</i>	<i>19,156.97</i>	<i>28,618.86</i>	<i>23,507.97</i>
<i>All other</i>	<i>701.20</i>	<i>473.80</i>	<i>471.60</i>	<i>377.00</i>
RECAPITULATION.				
Maintenance and interest	\$110,097.58	\$147,140.09	\$173,080.83	\$89,445.97
Permanent debt (except from sinking funds)	—	3,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,620.70	11,057.14	10,627.46	2,326.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	1,000.00	—
Transfers (except to sinking funds) and refunds	1,179.91	10,420.43	20,577.92	20,706.97
Agency, trust, and investment	11,718.01	33,448.73	51,918.54	27,385.52
Total payments	\$126,616.20	\$205,066.39	\$259,204.75	\$139,865.09
Balance on hand, including funds	44,985.45	88,495.26	115,344.90	39,876.94
GRAND TOTAL	\$171,601.65	\$293,561.65	\$374,549.65	\$179,742.03

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Littleton POPULATION 1,673	Shelburne POPULATION 1,656	Newbury POPULATION 1,636	Millville POPULATION 1,616
REVENUE.	\$185,708.16	\$176,522.55	\$127,093.18	\$89,534.19
General	110,509.27	127,046.19	107,063.54	76,223.14
<i>Taxes</i>	<i>87,509.80</i>	<i>94,023.86</i>	<i>78,951.76</i>	<i>50,918.78</i>
Property, poll, and income	78,487.38	86,929.90	74,358.12	48,916.97
Corporation, bank, etc.	9,022.42	7,093.96	4,593.64	2,001.81
<i>Licenses and permits</i>	<i>236.05</i>	<i>628.50</i>	<i>1,316.90</i>	<i>144.50</i>
<i>Fines and forfeits</i>	<i>114.10</i>	<i>30.00</i>	<i>10.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>22,346.01</i>	<i>32,363.83</i>	<i>26,785.88</i>	<i>25,159.86</i>
For expenses	22,346.01	32,363.83	26,785.88	25,159.86
For outlays	—	—	—	—
All other	303.31	—	—	—
Commercial	75,198.89	49,476.36	20,029.64	13,311.05
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>46.34</i>	<i>—</i>
To meet expenses	—	—	46.34	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,026.07</i>	<i>2,008.83</i>	<i>1,975.44</i>	<i>1,173.69</i>
<i>Departmental</i>	<i>10,796.66</i>	<i>47,213.70</i>	<i>16,973.08</i>	<i>12,054.69</i>
General government	—	1,031.78	38.75	69.00
Protection of persons and property	126.44	13.46	37.12	9.06
Health and sanitation	220.00	32.35	—	367.93
Highways	3,239.68	6,081.48	595.38	1,073.52
Charities	6,572.60	14,061.04	16,090.20	10,062.80
Veterans' services	40.00	67.50	120.00	300.00
Schools	421.66	25,807.14	75.00	162.38
Libraries	71.28	37.70	16.63	—
Recreation	—	53.26	—	—
Unclassified	105.00	27.99	—	10.00
<i>Public service enterprises</i>	<i>55,110.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	47,306.94	—	—	—
Water	7,803.80	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,261.78</i>	<i>32.11</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>5,003.64</i>	<i>221.72</i>	<i>1,034.78</i>	<i>82.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,746.30	111.52	—	—
All other	2,257.34	110.20	1,034.78	82.67
NON-REVENUE.	\$22,451.78	\$19,004.31	\$14,099.12	\$20,320.10
Offsets to outlays	195.00	—	4,512.00	1,870.00
<i>Departmental</i>	<i>195.00</i>	<i>—</i>	<i>4,512.00</i>	<i>1,870.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,242.02	111.52	—	15,027.54
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	6,242.02	111.52	—	15,027.54
Refunds	126.30	6.02	673.81	27.54
Agency, trust, and investment	15,888.46	18,886.77	8,913.31	3,395.02
<i>Taxes and licenses for State</i>	<i>3,264.00</i>	<i>3,672.00</i>	<i>2,516.00</i>	<i>1,088.00</i>
<i>Taxes for county</i>	<i>4,066.88</i>	<i>8,316.31</i>	<i>4,101.83</i>	<i>1,878.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,927.38</i>	<i>6,597.86</i>	<i>1,893.08</i>	<i>174.39</i>
All other	630.20	300.60	402.40	254.00
RECAPITULATION.				
Revenue and offsets to outlays	\$185,903.16	\$176,522.55	\$131,605.18	\$91,404.19
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	6,368.32	117.54	673.81	15,055.08
Agency, trust, and investment	15,888.46	18,886.77	8,913.31	3,395.02
Total receipts	\$208,159.94	\$195,526.86	\$141,192.30	\$109,854.29
Balance on hand, including funds	171,670.67	35,782.16	64,102.01	31,205.28
GRAND TOTAL	\$379,830.61	\$231,309.02	\$205,294.31	\$141,059.57

Graded According to Population of 1945 — Continued.

PAYMENTS.	Littleton POPULATION 1,673	Shelburne POPULATION 1,656	Newbury POPULATION 1,636	Millville POPULATION 1,616
Maintenance	\$148,541.70	\$150,083.65	\$115,667.84	\$79,345.83
<i>Departmental</i>	<i>101,022.41</i>	<i>150,017.14</i>	<i>115,623.04</i>	<i>79,345.83</i>
General government	10,040.51	7,057.34	8,062.11	3,785.21
Protection of persons and property	6,305.70	2,511.28	5,059.50	1,194.59
Health and sanitation	3,636.87	3,020.09	2,413.33	3,250.23
Highways	24,436.46	32,969.58	28,960.34	12,772.41
Charities	16,145.19	28,076.33	36,298.36	28,040.49
Veterans' services	168.00	1,224.36	1,657.78	1,421.40
Schools	35,527.90	71,062.21	31,095.98	28,201.91
Libraries	2,669.61	1,761.92	749.03	12.98
Recreation	656.78	657.91	249.40	91.85
Pensions	—	—	—	—
Unclassified	1,435.39	1,676.12	1,077.21	574.76
<i>Public service enterprises</i>	<i>44,839.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	40,658.29	—	—	—
Water	4,181.12	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,678.88</i>	<i>66.51</i>	<i>44.80</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	210.00	222.50	22.50	84.41
<i>Loans, general purposes</i>	<i>210.00</i>	<i>222.50</i>	<i>22.50</i>	<i>84.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,988.11	1,391.44	795.00	3,421.10
<i>Departmental</i>	<i>1,512.35</i>	<i>1,391.44</i>	<i>795.00</i>	<i>3,421.10</i>
General government	—	—	795.00	—
Protection of persons and property	700.00	—	—	2,623.70
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	1,391.44	—	797.40
Libraries	602.35	—	—	—
Recreation	210.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,345.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,345.76	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>130.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,000.00	3,000.00	6,750.00	750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>1,000.00</i>	<i>750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>5,750.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,242.02	111.52	—	15,027.54
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,242.02</i>	<i>111.52</i>	<i>—</i>	<i>15,027.54</i>
Refunds	126.30	6.02	673.81	27.54
Agency, trust, and investment	17,935.61	18,914.76	8,800.58	18,220.63
<i>Taxes and licenses for State</i>	<i>3,264.00</i>	<i>3,672.00</i>	<i>2,616.00</i>	<i>1,088.00</i>
<i>Taxes for county</i>	<i>4,066.88</i>	<i>8,316.51</i>	<i>4,101.83</i>	<i>1,878.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,974.53</i>	<i>6,625.85</i>	<i>1,780.35</i>	<i>15,000.00</i>
<i>All other</i>	<i>630.20</i>	<i>300.60</i>	<i>402.40</i>	<i>254.00</i>
RECAPITULATION.				
Maintenance and interest	\$148,751.70	\$150,306.15	\$115,690.34	\$79,430.24
Permanent debt (except from sinking funds)	4,000.00	3,000.00	1,000.00	750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,988.11	1,391.44	795.00	3,421.10
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	5,750.00	—
Transfers (except to sinking funds) and refunds	6,368.32	117.54	673.81	15,055.08
Agency, trust, and investment	17,935.61	18,914.76	8,800.58	18,220.63
Total payments	\$182,043.74	\$173,729.89	\$132,709.73	\$116,877.05
<i>Balance on hand, including funds</i>	<i>197,786.87</i>	<i>57,579.13</i>	<i>72,584.58</i>	<i>24,132.52</i>
GRAND TOTAL	\$379,830.61	\$231,309.02	\$205,294.31	\$141,059.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowley POPULATION 1,585	Dover POPULATION 1,566	Essex POPULATION 1,561	Rutland POPULATION 1,561
REVENUE.	\$125,110.48	\$103,970.93	\$105,318.35	\$109,431.65
General	82,285.13	96,051.70	85,119.42	81,586.00
<i>Taxes</i>	<i>56,043.71</i>	<i>85,538.38</i>	<i>59,509.92</i>	<i>54,256.82</i>
Property, poll, and income	53,013.67	74,956.47	56,712.97	51,576.39
Corporation, bank, etc.	3,030.04	10,581.91	2,796.95	2,680.43
<i>Licenses and permits</i>	<i>1,835.00</i>	<i>14.00</i>	<i>3,688.75</i>	<i>860.50</i>
<i>Fines and forfeits</i>	<i>95.00</i>	<i>10.00</i>	<i>10.00</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>24,311.42</i>	<i>10,489.32</i>	<i>21,910.75</i>	<i>26,463.68</i>
For expenses	24,311.42	10,489.32	21,910.75	26,463.68
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	42,825.35	7,919.23	20,198.93	27,845.65
<i>Special assessments</i>	<i>478.07</i>	<i>124.17</i>	—	—
To meet expenses	478.07	—	—	—
To meet outlays	—	124.17	—	—
<i>Privileges</i>	<i>1,468.99</i>	<i>1,793.88</i>	<i>1,690.21</i>	<i>1,754.47</i>
<i>Departmental</i>	<i>17,264.85</i>	<i>5,235.79</i>	<i>13,019.99</i>	<i>15,387.70</i>
General government	243.60	3.85	380.30	63.30
Protection of persons and property	11.62	168.39	128.33	34.30
Health and sanitation	66.65	—	—	261.43
Highways	4,446.38	—	3,532.42	6,967.66
Charities	11,768.19	4,324.60	7,890.13	6,961.36
Veterans' services	360.00	—	140.00	204.00
Schools	249.60	430.95	739.66	880.60
Libraries	15.42	121.50	88.06	15.05
Recreation	—	—	—	—
Unclassified	103.39	186.50	121.09	—
<i>Public service enterprises</i>	<i>22,358.19</i>	—	<i>3,671.30</i>	<i>10,318.91</i>
Electric light	22,358.19	—	—	—
Water	—	—	—	10,318.91
All other	—	—	3,671.30	—
<i>Cemeteries</i>	<i>380.64</i>	<i>438.00</i>	<i>431.00</i>	—
<i>Interest</i>	<i>874.61</i>	<i>327.39</i>	<i>1,386.43</i>	<i>384.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	277.94	199.46	1,127.55	110.04
All other	596.67	127.93	258.88	274.53
NON-REVENUE.	\$6,355.16	\$51,424.64	\$29,155.52	\$6,428.64
Offsets to outlays	400.00	—	910.42	—
<i>Departmental</i>	<i>400.00</i>	—	<i>910.42</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	25,000.00	—	1,400.00
<i>Loans, general purposes</i>	—	—	—	<i>1,400.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>25,000.00</i>	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	181.77	5,000.00	20,000.00	8.95
<i>From sinking funds</i>	—	—	—	—
All other	181.77	5,000.00	20,000.00	8.95
Refunds	111.13	2,478.35	153.97	269.52
Agency, trust, and investment	5,662.26	18,946.29	8,091.13	4,750.17
<i>Taxes and licenses for State</i>	<i>1,768.00</i>	<i>6,052.00</i>	<i>1,632.00</i>	<i>1,664.00</i>
<i>Taxes for county</i>	<i>2,882.37</i>	<i>6,467.25</i>	<i>2,660.65</i>	<i>2,700.58</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>583.89</i>	<i>5,858.04</i>	<i>3,304.88</i>	<i>61.44</i>
All other	428.00	569.00	493.60	424.20
RECAPITULATION.				
Revenue and offsets to outlays	\$125,510.48	\$103,970.93	\$106,228.77	\$109,431.65
Premiums	—	—	—	—
Municipal indebtedness	—	25,000.00	—	1,400.00
Transfers and refunds	292.90	7,478.35	20,153.97	278.47
Agency, trust, and investment	5,662.26	18,946.29	8,091.13	4,750.17
Total receipts	\$131,465.64	\$155,395.57	\$134,473.87	\$115,860.29
Balance on hand, including funds	58,318.92	38,264.97	64,710.27	47,564.24
GRAND TOTAL	\$189,784.56	\$193,660.54	\$199,184.14	\$163,424.53

Graded According to Population of 1945 — Continued.

PAYMENTS.	Rowley POPULATION 1,585	Dover POPULATION 1,566	Essex POPULATION 1,561	Rutland POPULATION 1,561
Maintenance	\$116,595.02	\$94,327.84	\$94,386.20	\$93,819.56
<i>Departmental</i>	<i>96,470.62</i>	<i>93,050.77</i>	<i>91,368.61</i>	<i>88,225.59</i>
General government	6,041.40	9,842.96	9,571.53	5,841.77
Protection of persons and property	4,989.05	6,044.43	7,038.58	1,339.88
Health and sanitation	1,900.81	2,666.94	1,688.77	2,711.15
Highways	22,987.96	20,542.50	19,729.29	25,148.49
Charities	27,188.23	9,077.50	20,028.35	15,049.03
Veterans' services	574.56	—	930.00	337.00
Schools	28,241.86	40,049.14	29,552.79	36,369.21
Libraries	1,078.34	1,408.28	1,022.10	580.90
Recreation	204.13	1,779.18	70.27	58.16
Pensions	—	—	—	—
Unclassified	3,264.18	1,639.84	1,734.93	790.00
<i>Public service enterprises</i>	<i>19,000.49</i>	<i>—</i>	<i>1,296.90</i>	<i>5,593.97</i>
Electric light	19,000.49	—	—	—
Water	—	—	—	5,593.97
All other	—	—	1,296.90	—
<i>Cemeteries</i>	<i>1,124.01</i>	<i>1,277.07</i>	<i>1,711.94</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.75</i>	<i>—</i>
Interest	121.92	284.39	—	641.69
<i>Loans, general purposes</i>	<i>121.92</i>	<i>284.39</i>	<i>—</i>	<i>641.69</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,639.96	1,426.43	855.11	9,952.34
<i>Departmental</i>	<i>728.36</i>	<i>1,426.43</i>	<i>855.11</i>	<i>6,910.67</i>
General government	—	330.00	—	—
Protection of persons and property	400.00	796.43	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	6,492.50
Charities	—	—	—	—
Schools	328.36	300.00	—	418.17
Libraries	—	—	—	—
Recreation	—	—	855.11	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>911.60</i>	<i>—</i>	<i>—</i>	<i>3,041.67</i>
Electric light	911.60	—	—	—
Water	—	—	—	3,041.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,000.00	25,063.18	—	5,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>63.18</i>	<i>—</i>	<i>5,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	181.77	5,000.00	20,000.00	8.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>181.77</i>	<i>5,000.00</i>	<i>20,000.00</i>	<i>8.95</i>
Refunds	111.13	2,478.35	153.97	269.52
Agency, trust, and investment	5,668.58	23,644.48	27,928.70	4,860.21
<i>Taxes and licenses for State</i>	<i>1,768.00</i>	<i>6,052.00</i>	<i>1,632.00</i>	<i>1,564.00</i>
<i>Taxes for county</i>	<i>2,882.37</i>	<i>6,467.25</i>	<i>2,660.65</i>	<i>2,700.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>581.81</i>	<i>10,559.83</i>	<i>23,170.65</i>	<i>171.48</i>
<i>All other</i>	<i>436.40</i>	<i>565.40</i>	<i>465.40</i>	<i>424.20</i>
RECAPITULATION.				
Maintenance and interest	\$116,716.94	\$94,612.23	\$94,386.20	\$94,461.25
Permanent debt (except from sinking funds)	3,000.00	63.18	—	5,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,639.96	1,426.43	855.11	9,952.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	25,000.00	—	—
Transfers (except to sinking funds) and refunds	292.90	7,478.35	20,153.97	278.47
Agency, trust, and investment	5,668.58	23,644.48	27,928.70	4,860.21
Total payments	\$128,318.38	\$152,224.67	\$143,323.98	\$114,752.27
Balance on hand, including funds	61,466.18	41,435.87	55,860.16	48,672.26
GRAND TOTAL	\$189,784.56	\$193,660.54	\$199,184.14	\$163,424.53

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,556	Lakeville POPULATION 1,555	Orleans POPULATION 1,543	Buckland POPULATION 1,525
REVENUE.	\$85,092.29	\$93,852.19	\$165,439.97	\$120,450.52
General	71,537.66	75,258.53	125,738.03	96,542.93
<i>Taxes</i>	<i>40,973.30</i>	<i>43,572.69</i>	<i>103,794.66</i>	<i>61,424.25</i>
Property, poll, and income	38,292.87	40,542.65	95,753.29	54,928.90
Corporation, bank, etc.	2,680.43	3,030.04	8,041.27	6,495.35
<i>Licenses and permits</i>	<i>3,766.50</i>	<i>1,118.50</i>	<i>2,064.00</i>	<i>836.00</i>
<i>Fines and forfeits</i>	<i>249.00</i>	<i>25.00</i>	—	<i>45.00</i>
<i>Grants and gifts</i>	<i>25,962.00</i>	<i>30,456.26</i>	<i>19,199.50</i>	<i>34,237.68</i>
For expenses	25,962.00	30,456.26	19,199.50	34,237.68
For outlays	—	—	—	—
All other	586.86	86.08	679.97	—
Commercial	13,554.63	18,593.66	39,701.94	23,907.59
<i>Special assessments</i>	—	<i>570.50</i>	<i>763.32</i>	<i>15.00</i>
To meet expenses	—	570.50	763.32	15.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,874.91</i>	<i>3,094.81</i>	<i>1,918.88</i>	<i>1,361.83</i>
<i>Departmental</i>	<i>11,689.51</i>	<i>14,830.64</i>	<i>35,716.46</i>	<i>21,772.50</i>
General government	164.00	11.20	320.20	433.47
Protection of persons and property	—	21.10	190.42	107.95
Health and sanitation	—	—	629.85	—
Highways	1,425.59	1,998.76	1,139.40	3,824.45
Charities	9,983.53	12,525.09	14,449.13	15,814.10
Veterans' services	27.00	125.00	68.00	145.00
Schools	71.34	22.50	18,715.70	1,370.83
Libraries	16.05	8.89	155.76	11.80
Recreation	—	—	—	—
Unclassified	—	118.10	48.00	64.90
<i>Public service enterprises</i>	—	—	<i>80.00</i>	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	80.00	—
<i>Cemeteries</i>	—	—	<i>53.26</i>	—
<i>Interest</i>	<i>490.21</i>	<i>97.71</i>	<i>1,170.02</i>	<i>258.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	175.07	38.48	761.05	207.98
All other	315.14	59.23	408.97	50.28
NON-REVENUE.	\$24,862.94	\$8,294.79	\$57,801.70	\$15,348.60
Offsets to outlays	—	—	2,000.00	—
<i>Departmental</i>	—	—	<i>2,000.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,875.00	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,875.00</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	15,000.00	48.72	15,150.59	1,400.00
<i>From sinking funds</i>	—	—	—	—
All other	15,000.00	48.72	15,150.59	1,400.00
Refunds	53.03	63.43	453.27	46.33
Agency, trust, and investment	7,934.91	8,182.64	40,197.84	13,902.27
<i>Taxes and licenses for State</i>	<i>1,564.00</i>	<i>1,768.00</i>	<i>4,692.00</i>	<i>3,196.00</i>
<i>Taxes for county</i>	<i>2,673.51</i>	<i>3,295.56</i>	<i>16,178.16</i>	<i>7,238.27</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,982.86</i>	<i>2,310.68</i>	<i>18,984.28</i>	<i>3,084.20</i>
All other	714.54	808.40	343.40	383.80
RECAPITULATION.				
Revenue and offsets to outlays	\$85,092.29	\$93,852.19	\$167,439.97	\$120,450.52
Premiums	—	—	—	—
Municipal indebtedness	1,875.00	—	—	—
Transfers and refunds	15,053.03	112.15	15,603.86	1,446.33
Agency, trust, and investment	7,934.91	8,182.64	40,197.84	13,902.27
Total receipts	\$109,955.23	\$102,146.98	\$223,241.67	\$135,799.12
<i>Balance on hand, including funds</i>	<i>50,662.22</i>	<i>63,964.12</i>	<i>91,800.38</i>	<i>35,133.53</i>
GRAND TOTAL	\$160,617.45	\$166,111.10	\$315,042.05	\$170,932.65

Graded According to Population of 1945 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,556	Lakeville POPULATION 1,555	Orleans POPULATION 1,543	Buckland POPULATION 1,525
Maintenance	\$77,869.75	\$85,173.22	\$135,139.21	\$107,157.95
<i>Departmental</i>	<i>77,736.15</i>	<i>85,091.42</i>	<i>134,265.64</i>	<i>107,157.95</i>
General government	6,171.40	5,209.41	11,863.72	3,422.18
Protection of persons and property	2,984.76	3,915.67	10,743.78	3,208.88
Health and sanitation	1,251.33	1,746.41	4,957.55	2,266.53
Highways	17,471.92	16,402.98	15,837.16	25,113.58
Charities	23,174.75	26,920.22	31,042.27	35,325.38
Veterans' services	1,003.80	653.52	458.25	483.75
Schools	24,007.30	28,434.44	55,312.92	34,250.46
Libraries	443.53	927.62	1,241.51	1,339.72
Recreation	174.70	61.63	1,586.41	733.69
Pensions	—	—	—	—
Unclassified	1,052.66	819.52	1,222.07	1,008.78
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>560.43</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	560.43	—
<i>Cemeteries</i>	<i>133.60</i>	<i>81.80</i>	<i>313.14</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	17.66	—	1,435.00	—
<i>Loans, general purposes</i>	<i>17.66</i>	<i>—</i>	<i>1,435.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	297.41	1,768.04	9,753.19	60.27
<i>Departmental</i>	<i>297.41</i>	<i>1,768.04</i>	<i>9,753.19</i>	<i>60.27</i>
General government	—	76.62	994.13	—
Protection of persons and property	—	—	1,417.52	—
Health and sanitation	—	—	—	—
Highways	68.37	350.39	2,381.84	—
Charities	—	—	—	—
Schools	79.04	1,341.03	330.90	60.27
Libraries	150.00	—	—	—
Recreation	—	—	4,628.80	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	6,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>6,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	15,000.00	48.72	15,150.59	1,490.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>15,000.00</i>	<i>48.72</i>	<i>15,150.59</i>	<i>1,490.00</i>
Refunds	53.03	63.43	453.27	46.33
Agency, trust, and investment	22,814.19	8,206.08	55,232.05	15,495.25
<i>Taxes and licenses for State</i>	<i>1,564.00</i>	<i>1,768.00</i>	<i>4,692.00</i>	<i>3,196.00</i>
<i>Taxes for county</i>	<i>2,673.51</i>	<i>3,295.56</i>	<i>16,178.16</i>	<i>7,238.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,862.14</i>	<i>2,334.12</i>	<i>34,018.49</i>	<i>4,677.18</i>
<i>All other</i>	<i>714.54</i>	<i>808.40</i>	<i>343.40</i>	<i>383.80</i>
RECAPITULATION.				
Maintenance and interest	\$77,887.41	\$85,173.22	\$136,574.21	\$107,157.95
Permanent debt (except from sinking funds)	—	—	6,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	297.41	1,768.04	9,753.19	60.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	15,053.03	112.15	15,603.86	1,446.33
Agency, trust, and investment	22,814.19	8,206.08	55,232.05	15,495.25
Total payments	\$116,052.04	\$95,259.49	\$223,663.31	\$124,159.80
Balance on hand, including funds	44,565.41	70,851.61	91,378.74	46,772.85
GRAND TOTAL	\$160,617.45	\$166,111.10	\$315,042.05	\$170,932.65

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sandwich POPULATION 1,524	Mendon POPULATION 1,504	West Newbury POPULATION 1,503	Tyngsborough POPULATION 1,495
REVENUE.	\$151,260.61	\$86,994.08	\$115,968.21	\$123,704.18
General	128,025.84	71,662.99	88,049.64	100,997.36
<i>Taxes</i>	91,466.16	47,021.26	64,854.02	68,257.18
Property, poll, and income	86,212.24	43,468.31	52,173.59	65,576.75
Corporation, bank, etc.	5,253.92	3,552.95	2,680.43	2,680.43
<i>Licenses and permits</i>	2,201.00	1,399.00	93.00	3,500.50
<i>Fines and forfeits</i>	62.00	25.00	—	66.57
<i>Grants and gifts</i>	33,060.10	23,217.73	32,815.35	27,664.85
For expenses	32,123.39	23,217.73	32,815.35	27,664.85
For outlays	936.71	—	—	—
<i>All other</i>	1,236.58	—	287.27	1,508.26
Commercial	23,234.77	15,331.09	27,918.57	22,706.82
<i>Special assessments</i>	16.25	—	—	182.25
To meet expenses	16.25	—	—	182.25
To meet outlays	—	—	—	—
<i>Privileges</i>	1,907.64	1,565.93	1,262.19	1,952.31
<i>Departmental</i>	18,634.88	13,588.45	21,164.82	19,108.24
General government	347.17	353.15	31.15	153.80
Protection of persons and property	64.62	5.40	23.80	111.93
Health and sanitation	—	499.17	—	1,638.08
Highways	849.10	2,278.64	214.40	5,044.02
Charities	17,333.15	10,057.62	16,533.49	11,607.09
Veterans' services	—	30.00	120.00	437.50
Schools	3.60	345.59	4,085.40	65.29
Libraries	35.14	16.88	19.58	50.53
Recreation	—	—	—	—
Unclassified	2.10	2.00	137.00	—
<i>Public service enterprises</i>	—	13.20	4,807.15	—
Electric light	—	—	—	—
Water	—	—	4,807.15	—
All other	—	13.20	—	—
<i>Cemeteries</i>	25.00	—	—	195.86
<i>Interest</i>	2,651.10	163.51	684.41	1,263.16
On sinking funds	—	—	—	—
On trust and investment funds	1,746.70	163.51	297.26	827.51
All other	904.40	—	387.15	440.65
NON-REVENUE.	\$34,563.45	\$8,204.52	\$19,113.59	\$25,062.90
Offsets to outlays	5,510.00	—	—	1,150.00
<i>Departmental</i>	5,510.00	—	—	1,150.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	3,000.00	7,000.00	—
<i>Loans, general purposes</i>	—	3,000.00	6,000.00	—
<i>Loans, public service enterprises</i>	—	—	1,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	11,690.40	—	3,336.48	15,934.87
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	11,690.40	—	3,336.48	15,934.87
Refunds	715.78	41.79	263.02	286.55
Agency, trust, and investment	16,647.27	5,162.73	8,514.09	7,691.48
<i>Taxes and licenses for State</i>	3,060.00	1,632.00	1,564.00	1,564.00
<i>Taxes for county</i>	10,560.98	2,817.95	2,549.79	1,948.71
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,193.64	180.78	4,014.50	3,773.17
<i>All other</i>	842.65	532.00	385.80	405.60
RECAPITULATION.				
Revenue and offsets to outlays	\$156,770.61	\$86,994.08	\$115,968.21	\$124,854.18
Premiums	—	—	—	—
Municipal indebtedness	—	3,000.00	7,000.00	—
Transfers and refunds	12,406.18	41.79	3,599.50	16,221.42
Agency, trust, and investment	16,647.27	5,162.73	8,514.09	7,691.48
Total receipts	\$185,824.06	\$95,198.60	\$135,081.80	\$148,767.08
Balance on hand, including funds	52,918.21	23,309.96	38,037.91	74,325.33
GRAND TOTAL	\$238,742.27	\$118,508.56	\$173,119.71	\$223,092.41

Graded According to Population of 1945 — Continued.

PAYMENTS.	Sandwich POPULATION 1,524	Mendon POPULATION 1,504	West Newbury POPULATION 1,503	Tyngsborough POPULATION 1,495
Maintenance	\$127,740.25	\$78,572.13	\$101,754.44	\$106,375.52
<i>Departmental</i>	127,490.00	78,565.13	98,761.96	105,557.01
General government	12,321.14	4,064.17	5,350.05	8,942.14
Protection of persons and property	10,668.37	2,430.21	2,970.87	7,144.23
Health and sanitation	3,769.94	2,940.72	1,654.88	3,856.71
Highways	21,977.59	19,463.84	15,788.73	22,133.63
Charities	38,273.62	23,226.57	37,567.65	29,750.10
Veterans' services	9.00	248.80	905.50	1,235.00
Schools	35,714.73	24,195.00	31,637.97	29,930.30
Libraries	2,828.04	789.72	935.70	1,307.63
Recreation	380.51	114.04	310.11	46.62
Pensions	—	—	—	—
Unclassified	1,556.06	1,092.06	1,640.50	1,210.65
<i>Public service enterprises</i>	—	7.00	2,842.48	—
Electric light	—	—	—	—
Water	—	—	2,842.48	—
All other	—	7.00	—	—
<i>Cemeteries</i>	185.00	—	150.00	812.51
<i>Administration of trust funds</i>	56.25	—	—	6.00
Interest	—	516.70	1,555.14	95.82
<i>Loans, general purposes</i>	—	516.70	—	95.82
<i>Loans, public service enterprises</i>	—	—	1,555.14	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	1,256.40	6,163.25	.90	894.72
<i>Departmental</i>	1,256.40	3,623.25	—	802.87
General government	—	—	—	—
Protection of persons and property	186.90	—	—	—
Health and sanitation	—	—	—	—
Highways	619.50	3,550.00	—	744.00
Charities	—	—	—	—
Schools	—	73.25	—	58.87
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	450.00	—	—	—
<i>Public service enterprises</i>	—	2,540.00	.90	—
Electric light	—	—	—	—
Water	—	2,540.00	.90	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	91.85
Municipal indebtedness	—	2,550.00	3,500.00	21,530.31
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	2,550.00	3,500.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	21,530.31
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	11,690.40	—	3,336.48	15,934.87
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	11,690.40	—	3,336.48	15,934.87
Refunds	715.78	41.79	263.02	286.55
Agency, trust, and investment	28,903.27	5,174.66	11,380.58	22,565.97
<i>Taxes and licenses for State</i>	3,060.00	1,632.00	1,564.00	1,564.00
<i>Taxes for county</i>	10,550.98	2,817.95	2,549.79	1,945.71
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	14,449.64	192.71	6,880.99	18,647.66
<i>All other</i>	842.65	532.00	385.80	405.60
RECAPITULATION.				
Maintenance and interest	\$127,740.25	\$79,083.83	\$103,309.58	\$106,471.34
Permanent debt (except from sinking funds)	—	2,550.00	3,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,256.40	6,163.25	.90	894.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	21,530.31
Transfers (except to sinking funds) and refunds	12,406.18	41.79	3,599.50	16,221.42
Agency, trust, and investment	28,903.27	5,174.66	11,380.58	22,565.97
Total payments	\$170,306.10	\$93,018.53	\$121,790.56	\$167,683.76
Balance on hand, including funds	68,436.17	25,490.03	51,329.15	55,408.65
GRAND TOTAL	\$238,742.27	\$118,508.56	\$173,119.71	\$223,092.41

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Brookfield POPULATION 1,457	Colrain POPULATION 1,455	Wenham POPULATION 1,406	Clarksburg POPULATION 1,401
REVENUE.	\$113,730.54	\$99,426.13	\$107,162.87	\$73,507.73
General	83,768.64	87,603.02	93,428.69	62,663.07
<i>Taxes</i>	51,188.12	51,447.76	79,670.01	41,119.92
Property, poll, and income	47,815.25	42,646.53	72,327.98	30,650.21
Corporation, bank, etc.	3,372.87	8,801.23	7,342.03	10,469.71
<i>Licenses and permits</i>	1,667.00	545.00	78.00	1,363.50
<i>Fines and forfeits</i>	24.55	15.00	—	10.00
<i>Grants and gifts</i>	30,888.97	35,595.26	13,680.68	20,146.50
For expenses	30,888.97	35,595.26	13,680.68	20,146.50
For outlays	—	—	—	—
<i>All other</i>	—	—	—	23.15
Commercial	29,961.90	11,823.11	13,734.18	10,844.66
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,783.24	1,610.57	1,809.08	987.73
<i>Departmental</i>	17,317.65	9,841.73	10,169.63	9,660.13
General government	183.68	7.70	13.27	112.80
Protection of persons and property	12.11	21.60	189.82	3.60
Health and sanitation	36.43	—	127.00	—
Highways	3,434.13	3,942.49	410.39	742.00
Charities	13,537.60	4,666.16	6,910.92	8,185.35
Veterans' services	2.60	30.00	225.00	97.00
Schools	13.64	941.92	2,174.30	458.98
Libraries	95.56	4.38	34.09	—
Recreation	—	—	—	—
Unclassified	1.90	27.48	84.84	60.40
<i>Public service enterprises</i>	8,819.14	—	—	—
Electric light	—	—	—	—
Water	8,819.14	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,148.10	2.25	423.36	92.25
<i>Interest</i>	893.77	568.56	1,332.11	104.55
On sinking funds	—	—	—	—
On trust and investment funds	636.60	524.87	1,160.41	—
All other	257.17	43.69	171.70	104.55
NON-REVENUE.	\$11,331.51	\$13,649.89	\$28,909.29	\$17,415.64
Offsets to outlays	—	400.00	62.89	30.00
<i>Departmental</i>	—	400.00	62.89	30.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	636.60	620.20	931.27	12,022.48
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	636.60	620.20	931.27	12,022.48
Refunds	69.14	392.86	68.63	182.48
Agency, trust, and investment	10,625.77	12,236.83	27,846.50	5,180.68
<i>Taxes and licenses for State</i>	1,632.00	1,768.00	4,284.00	5,952.00
<i>Taxes for county</i>	2,817.95	4,004.15	6,984.20	1,627.35
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,761.02	6,052.48	16,111.70	2,231.33
<i>All other</i>	414.80	412.20	466.60	370.00
RECAPITULATION.				
Revenue and offsets to outlays	\$113,730.54	\$99,826.13	\$107,225.76	\$73,537.73
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	705.74	1,013.06	999.90	12,204.96
Agency, trust, and investment	10,625.77	12,236.83	27,846.50	5,180.68
Total receipts	\$125,062.05	\$113,076.02	\$136,072.16	\$90,923.37
Balance on hand, including funds	55,197.00	61,484.41	78,390.65	18,011.92
GRAND TOTAL	\$180,259.05	\$174,560.43	\$214,462.81	\$108,935.29

Graded According to Population of 1945 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,457	Colrain POPULATION 1,455	Wenham POPULATION 1,406	Clarksburg POPULATION 1,401
Maintenance	\$106,225.38	\$90,522.98	\$89,200.21	\$62,599.11
<i>Departmental</i>	99,338.33	90,405.73	88,059.22	62,365.83
General government	6,020.07	3,844.41	7,477.79	4,269.11
Protection of persons and property	4,073.68	904.19	4,766.26	1,070.78
Health and sanitation	1,609.29	2,760.72	5,118.69	445.59
Highways	25,325.36	23,939.84	15,241.53	8,202.01
Charities	26,431.61	14,944.36	16,200.16	20,450.55
Veterans' services	30.27	912.94	480.00	923.96
Schools	32,219.55	41,406.18	35,611.91	25,689.18
Libraries	1,759.80	957.38	1,846.42	138.25
Recreation	824.61	46.54	359.18	34.02
Pensions	—	—	—	—
Unclassified	1,044.09	689.17	957.28	1,142.38
<i>Public service enterprises</i>	5,316.96	—	—	—
Electric light	—	—	—	—
Water	5,316.96	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,570.09	117.25	1,140.99	233.28
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	—	—	100.00
<i>Loans, general purposes</i>	—	—	—	100.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	5,604.40	6,042.55	62.89	1,951.90
<i>Departmental</i>	4,120.95	6,042.55	62.89	1,951.90
General government	81.93	—	—	—
Protection of persons and property	620.50	4,962.51	—	—
Health and sanitation	—	—	—	—
Highways	2,418.92	—	—	1,951.90
Charities	—	—	—	—
Schools	—	1,030.04	62.89	—
Libraries	—	—	—	—
Recreation	999.60	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	1,475.00	—	—	—
Electric light	—	—	—	—
Water	1,475.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	8.45	—	—	—
Municipal indebtedness	—	—	—	2,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	2,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	636.60	620.20	931.27	12,022.48
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	636.60	620.20	931.27	12,022.48
Refunds	69.14	392.86	68.63	182.48
Agency, trust, and investment	10,625.77	12,357.40	21,670.59	17,177.08
<i>Taxes and licenses for State</i>	1,632.00	1,768.00	4,284.00	952.00
<i>Taxes for county</i>	2,817.95	4,004.15	6,984.20	1,627.35
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,761.02	6,183.05	9,930.99	14,227.73
<i>All other</i>	414.80	402.20	471.40	370.00
RECAPITULATION.				
Maintenance and interest	\$106,225.38	\$90,522.98	\$89,200.21	\$62,699.11
Permanent debt (except from sinking funds)	—	—	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,604.40	6,042.55	62.89	1,951.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	705.74	1,013.06	999.90	12,204.96
Agency, trust, and investment	10,625.77	12,357.40	21,670.59	17,177.08
Total payments	\$123,161.29	\$109,935.99	\$111,933.59	\$96,033.05
Balance on hand, including funds	57,097.76	64,624.44	102,529.22	12,902.24
GRAND TOTAL	\$180,259.05	\$174,560.43	\$214,462.81	\$108,935.29

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Brookfield POPULATION 1,390	Carver POPULATION 1,383	Oak Bluffs POPULATION 1,345	Stow POPULATION 1,337
REVENUE.	\$105,165.02	\$123,080.04	\$233,683.47	\$94,501.67
General	80,851.92	104,386.07	168,429.25	72,687.05
<i>Taxes</i>	<i>56,235.03</i>	<i>76,069.01</i>	<i>139,551.13</i>	<i>49,257.79</i>
Property, poll, and income	47,972.41	70,782.25	130,765.27	44,801.13
Corporation, bank, etc.	8,262.62	5,286.76	8,785.86	4,456.66
<i>Licenses and permits</i>	<i>1,233.50</i>	<i>64.75</i>	<i>3,367.00</i>	<i>99.50</i>
<i>Fines and forfeits</i>	<i>7.60</i>	<i>10.00</i>	—	—
<i>Grants and gifts</i>	<i>23,375.79</i>	<i>28,242.31</i>	<i>25,346.36</i>	<i>23,329.76</i>
For expenses	23,375.79	28,242.31	25,346.36	23,329.76
For outlays	—	—	—	—
<i>All other</i>	—	—	164.76	—
Commercial	24,313.10	18,693.97	65,254.22	21,814.62
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>103.50</i>
To meet expenses	—	—	—	103.50
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,428.83</i>	<i>1,635.85</i>	<i>1,382.61</i>	<i>1,413.72</i>
<i>Departmental</i>	<i>15,021.32</i>	<i>15,913.77</i>	<i>24,142.93</i>	<i>17,405.29</i>
General government	182.30	41.53	—	82.00
Protection of persons and property	687.25	110.13	87.19	51.99
Health and sanitation	120.00	684.93	1,029.53	—
Highways	6,194.57	4,552.58	1,038.33	8,251.51
Charities	7,720.39	8,808.07	21,400.82	8,990.79
Veterans' services	10.25	—	308.00	—
Schools	52.67	1,467.51	30.00	—
Libraries	53.89	15.35	189.29	29.00
Recreation	—	150.00	11.00	—
Unclassified	—	83.67	48.77	—
<i>Public service enterprises</i>	<i>5,155.09</i>	<i>—</i>	<i>38,595.24</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,155.09	—	38,595.24	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,479.51</i>	<i>937.42</i>	<i>107.14</i>	<i>200.80</i>
<i>Interest</i>	<i>1,228.35</i>	<i>206.93</i>	<i>1,026.30</i>	<i>2,691.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	995.47	46.18	263.34	2,497.15
All other	232.88	160.75	762.96	194.16
NON-REVENUE.	\$10,467.93	\$13,354.00	\$83,078.56	\$29,291.41
Offsets to outlays	—	—	56,936.87	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>56,936.87</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	293.75	49.63	263.34	20,508.87
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	293.75	49.63	263.34	20,508.87
Refunds	288.60	—	349.84	47.21
Agency, trust, and investment	9,885.58	13,304.37	25,478.51	8,735.33
<i>Taxes and licenses for State</i>	<i>1,564.00</i>	<i>3,060.00</i>	<i>5,100.00</i>	<i>1,496.00</i>
<i>Taxes for county</i>	<i>2,700.53</i>	<i>5,703.85</i>	<i>13,915.07</i>	<i>1,863.99</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,210.45</i>	<i>3,812.07</i>	<i>6,284.64</i>	<i>4,946.74</i>
<i>All other</i>	410.60	728.45	178.80	428.60
RECAPITULATION.				
Revenue and offsets to outlays	\$105,165.02	\$123,080.04	\$290,670.34	\$94,501.67
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	582.35	49.63	613.18	20,556.08
Agency, trust, and investment	9,885.58	13,304.37	25,478.51	8,735.33
Total receipts	\$115,632.95	\$136,434.04	\$316,762.03	\$123,793.08
Balance on hand, including funds	13,364.48	58,856.62	114,157.26	41,910.77
GRAND TOTAL	\$128,997.43	\$195,290.66	\$430,919.29	\$165,703.85

Graded According to Population of 1945 — Continued.

PAYMENTS.	Brookfield POPULATION 1,390	Carver POPULATION 1,383	Oak Bluffs POPULATION 1,345	Stow POPULATION 1,337
Maintenance	\$92,223.82	\$108,202.80	\$174,685.90	\$84,497.02
<i>Departmental</i>	<i>85,681.02</i>	<i>106,667.68</i>	<i>161,763.24</i>	<i>83,675.90</i>
General government	7,206.26	6,432.79	11,714.30	4,402.08
Protection of persons and property	4,153.24	4,786.60	23,965.76	4,613.15
Health and sanitation	2,183.93	5,060.04	13,314.62	2,613.20
Highways	21,197.19	24,668.89	20,323.58	21,767.78
Charities	17,870.42	24,652.59	47,764.54	20,730.38
Veterans' services	62.80	139.50	433.54	281.90
Schools	27,859.32	38,642.43	34,811.77	27,751.41
Libraries	1,777.50	617.78	1,412.21	835.21
Recreation	683.29	435.74	4,852.35	130.07
Pensions	—	—	—	—
Unclassified	2,687.07	1,221.32	3,170.57	550.72
<i>Public service enterprises</i>	<i>4,187.37</i>	<i>—</i>	<i>11,963.28</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,187.37	—	11,963.28	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,355.43</i>	<i>1,546.12</i>	<i>959.38</i>	<i>786.87</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>35.25</i>
Interest	143.80	—	3,666.25	—
<i>Loans, general purposes</i>	<i>103.80</i>	<i>—</i>	<i>866.25</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>40.00</i>	<i>—</i>	<i>2,800.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	—	120,474.64	3,475.33
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>120,474.64</i>	<i>3,475.33</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	73,663.82	3,438.83
Charities	—	—	—	—
Schools	—	—	—	36.50
Libraries	—	—	—	—
Recreation	—	—	46,810.82	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,920.00	—	15,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,920.00</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	293.75	49.63	263.34	20,508.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>293.75</i>	<i>49.63</i>	<i>263.34</i>	<i>20,508.87</i>
Refunds	288.60	—	349.84	47.21
Agency, trust, and investment	10,575.30	13,068.75	25,306.71	24,400.31
<i>Taxes and licenses for State</i>	<i>1,564.00</i>	<i>3,060.00</i>	<i>5,100.00</i>	<i>1,496.00</i>
<i>Taxes for county</i>	<i>2,700.53</i>	<i>5,703.85</i>	<i>13,915.07</i>	<i>1,863.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,912.17</i>	<i>3,578.25</i>	<i>6,112.84</i>	<i>20,611.72</i>
<i>All other</i>	<i>398.60</i>	<i>726.65</i>	<i>178.80</i>	<i>428.60</i>
RECAPITULATION.				
Maintenance and interest	\$92,367.62	\$108,202.80	\$178,352.15	\$84,497.02
Permanent debt (except from sinking funds)	2,920.00	—	15,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	—	120,474.64	3,475.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	582.35	49.63	613.18	20,556.08
Agency, trust, and investment	10,575.30	13,068.75	25,306.71	24,400.31
Total payments	\$106,445.27	\$121,321.18	\$339,746.68	\$132,928.74
<i>Balance on hand, including funds</i>	<i>22,552.16</i>	<i>73,969.43</i>	<i>91,172.61</i>	<i>32,775.11</i>
GRAND TOTAL	\$128,997.43	\$195,290.66	\$430,919.29	\$165,703.85

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Erving POPULATION 1,315	Boylston POPULATION 1,313	Edgartown POPULATION 1,296	Hinsdale POPULATION 1,276
REVENUE.	\$95,497.53	\$117,381.78	\$136,007.09	\$106,205.13
General	84,271.81	80,703.68	116,371.07	85,097.13
<i>Taxes</i>	<i>66,137.41</i>	<i>55,213.49</i>	<i>96,403.95</i>	<i>52,989.39</i>
Property, poll, and income	44,623.71	53,465.39	87,335.85	51,113.44
Corporation, bank, etc.	21,513.70	1,748.10	9,068.10	1,875.95
<i>Licenses and permits</i>	<i>826.50</i>	<i>50.00</i>	<i>2,154.50</i>	<i>747.50</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>10.00</i>	<i>205.00</i>	<i>90.00</i>
Grants and gifts	17,132.80	25,430.19	17,607.62	31,270.24
For expenses	17,132.80	25,430.19	17,607.62	31,270.24
For outlays	—	—	—	—
All other	160.10	—	—	—
Commercial	11,225.72	36,678.10	19,636.02	21,108.00
<i>Special assessments</i>	<i>371.45</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	371.45	—	—	—
<i>Privileges</i>	<i>931.03</i>	<i>1,267.99</i>	<i>1,473.67</i>	<i>1,420.81</i>
<i>Departmental</i>	<i>9,674.46</i>	<i>10,735.49</i>	<i>15,461.04</i>	<i>19,126.66</i>
General government	144.00	107.00	121.99	4.20
Protection of persons and property	66.96	43.50	17.35	21.44
Health and sanitation	—	288.50	—	—
Highways	1,000.00	3,911.05	1,976.68	462.00
Charities	6,142.33	6,005.82	12,562.55	17,492.91
Veterans' services	530.57	146.25	—	—
Schools	1,367.66	195.75	—	1,146.11
Libraries	3.71	37.62	642.01	—
Recreation	—	—	—	—
Unclassified	419.23	—	130.46	—
<i>Public service enterprises</i>	<i>—</i>	<i>23,545.59</i>	—	—
Electric light	—	23,545.59	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>53.00</i>	<i>460.48</i>	<i>647.60</i>	<i>90.00</i>
<i>Interest</i>	<i>145.78</i>	<i>668.55</i>	<i>2,063.71</i>	<i>470.53</i>
On sinking funds	—	—	—	—
On trust and investment funds	62.02	376.30	1,786.16	—
All other	83.76	292.25	277.55	470.53
NON-REVENUE.	\$23,370.04	\$21,300.66	\$29,725.68	\$21,273.51
Offsets to outlays	—	7,000.00	100.00	—
<i>Departmental</i>	<i>—</i>	<i>7,000.00</i>	<i>100.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	—	—	—	5,000.00
<i>Loans, general purposes</i>	<i>—</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	—	—	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	—	—	—
<i>Premiums</i>	<i>—</i>	—	—	—
Transfers	10,110.13	7,368.16	1,905.16	10,875.00
<i>From sinking funds</i>	<i>—</i>	—	—	—
All other	10,110.13	7,368.16	1,905.16	10,875.00
Refunds	51.36	41.00	42.41	186.47
Agency, trust, and investment	13,208.55	6,891.50	27,678.11	5,212.04
<i>Taxes and licenses for State</i>	<i>2,584.00</i>	<i>1,020.00</i>	<i>5,109.00</i>	<i>1,020.00</i>
<i>Taxes for county</i>	<i>5,552.22</i>	<i>1,761.22</i>	<i>13,915.07</i>	<i>1,743.59</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,523.73</i>	<i>3,753.88</i>	<i>8,484.14</i>	<i>2,100.45</i>
All other	248.60	356.40	178.90	348.00
RECAPITULATION.				
Revenue and offsets to outlays	\$95,497.53	\$124,381.78	\$136,107.09	\$106,205.13
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	5,000.00
Transfers and refunds	10,161.49	7,409.16	1,947.57	11,061.47
Agency, trust, and investment	13,208.55	6,891.50	27,678.11	5,212.04
Total receipts	\$118,867.57	\$138,682.44	\$165,732.77	\$127,478.64
Balance on hand, including funds	58,431.02	63,671.25	52,319.93	22,076.50
GRAND TOTAL	\$177,298.59	\$202,353.69	\$218,052.70	\$149,555.14

Graded According to Population of 1945 — Continued.

PAYMENTS.	Erving POPULATION 1,315	Boylston POPULATION 1,313	Edgartown POPULATION 1,296	Hinsdale POPULATION 1,276
Maintenance	\$78,796.10	\$104,360.85	\$117,732.02	\$95,957.63
<i>Departmental</i>	<i>78,325.34</i>	<i>84,504.37</i>	<i>115,944.57</i>	<i>95,768.76</i>
General government	6,687.70	6,162.34	9,848.43	3,731.37
Protection of persons and property	3,129.62	2,820.44	13,788.18	1,392.76
Health and sanitation	2,474.79	2,669.64	5,307.44	772.60
Highways	12,949.00	24,654.95	11,766.45	20,577.11
Charities	11,767.63	14,905.56	31,282.65	36,991.95
Veterans' services	1,844.04	215.85	—	1,151.80
Schools	35,444.59	29,063.06	37,456.99	28,721.58
Libraries	1,269.59	1,699.25	3,568.29	325.03
Recreation	316.87	461.17	515.67	161.50
Pensions	—	—	—	—
Unclassified	2,441.51	1,852.11	2,410.47	1,940.06
<i>Public service enterprises</i>	<i>—</i>	<i>18,258.00</i>	<i>—</i>	<i>—</i>
Electric light	—	18,258.00	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>470.76</i>	<i>1,598.48</i>	<i>1,787.45</i>	<i>188.87</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	367.25	—	336.18
<i>Loans, general purposes</i>	<i>—</i>	<i>367.25</i>	<i>—</i>	<i>336.18</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,468.25	20,617.48	14,148.19	562.49
<i>Departmental</i>	<i>2,468.25</i>	<i>19,117.57</i>	<i>14,148.19</i>	<i>562.49</i>
General government	—	2,096.70	—	—
Protection of persons and property	—	5,999.58	23.21	—
Health and sanitation	1,657.75	—	—	—
Highways	—	9,259.40	14,124.98	—
Charities	—	—	—	—
Schools	—	1,761.89	—	562.49
Libraries	—	—	—	—
Recreation	810.50	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,499.91</i>	<i>—</i>	<i>—</i>
Electric light	—	1,499.91	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,388.76	—	7,110.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,875.00</i>	<i>—</i>	<i>2,110.40</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>2,513.76</i>	<i>—</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,110.13	7,368.16	1,905.16	10,875.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,110.13</i>	<i>7,368.16</i>	<i>1,905.16</i>	<i>10,875.00</i>
Refunds	51.36	41.00	42.41	186.47
Agency, trust, and investment	23,260.67	11,914.17	27,390.00	14,925.94
<i>Taxes and licenses for State</i>	<i>2,584.00</i>	<i>1,020.00</i>	<i>5,100.00</i>	<i>1,020.00</i>
<i>Taxes for county</i>	<i>5,852.22</i>	<i>1,761.22</i>	<i>13,915.07</i>	<i>1,743.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,575.85</i>	<i>8,769.35</i>	<i>8,197.83</i>	<i>11,812.55</i>
<i>All other</i>	<i>248.60</i>	<i>363.60</i>	<i>177.10</i>	<i>349.80</i>

RECAPITULATION.

Maintenance and interest	\$78,796.10	\$104,728.10	\$117,732.02	\$96,293.81
Permanent debt (except from sinking funds)	—	2,875.00	—	2,110.40
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,468.25	20,617.48	14,148.19	562.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	2,513.76	—	5,000.00
Transfers (except to sinking funds) and refunds	10,161.49	7,409.16	1,947.57	11,061.47
Agency, trust, and investment	23,260.67	11,914.17	27,390.00	14,925.94
Total payments	\$114,686.51	\$150,057.67	\$161,217.78	\$129,954.11
<i>Balance on hand, including funds</i>	<i>62,612.08</i>	<i>52,296.02</i>	<i>56,834.92</i>	<i>19,601.03</i>
GRAND TOTAL	\$177,298.59	\$202,353.69	\$218,052.70	\$149,555.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,252	Huntington POPULATION 1,242	Russell POPULATION 1,221	Berkley POPULATION 1,182
REVENUE.	\$145,955.46	\$79,935.00	\$122,951.23	\$76,291.13
General	86,303.70	68,290.21	103,591.98	61,441.01
<i>Taxes</i>	<i>52,736.97</i>	<i>45,916.66</i>	<i>89,848.99</i>	<i>32,644.50</i>
Property, poll, and income	46,866.77	43,244.51	37,793.02	30,566.96
Corporation, bank, etc.	5,870.20	2,672.15	52,055.97	2,077.54
<i>Licenses and permits</i>	<i>1,647.50</i>	<i>1,279.50</i>	<i>2,087.00</i>	<i>71.50</i>
<i>Fines and forfeits</i>	<i>171.50</i>	<i>272.05</i>	<i>168.50</i>	<i>40.65</i>
<i>Grants and gifts</i>	<i>31,747.73</i>	<i>20,822.00</i>	<i>11,487.49</i>	<i>28,674.36</i>
For expenses	31,747.73	20,822.00	11,487.49	28,674.36
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Commercial	59,651.76	11,644.79	19,359.25	14,850.12
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>83.00</i>
To meet expenses	—	—	—	83.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>881.48</i>	<i>1,845.20</i>	<i>1,456.20</i>	<i>940.88</i>
<i>Departmental</i>	<i>15,198.53</i>	<i>8,050.75</i>	<i>3,546.81</i>	<i>13,375.45</i>
General government	522.10	111.70	72.50	30.22
Protection of persons and property	56.57	43.47	91.63	344.26
Health and sanitation	—	—	—	301.00
Highways	814.00	1,170.00	125.75	2,078.26
Charities	7,500.61	5,571.21	3,216.61	9,058.95
Veterans' services	—	180.00	—	45.00
Schools	6,265.85	927.52	—	1,517.76
Libraries	38.85	18.97	15.06	—
Recreation	—	—	—	—
Unclassified . . . . .	.55	27.88	25.26	—
<i>Public service enterprises</i>	<i>43,027.44</i>	<i>—</i>	<i>14,031.76</i>	<i>—</i>
Electric light	37,702.19	—	8,166.46	—
Water	5,325.25	—	5,865.30	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>38.96</i>	<i>—</i>	<i>217.45</i>	<i>60.30</i>
<i>Interest</i>	<i>505.35</i>	<i>1,748.84</i>	<i>107.03</i>	<i>390.99</i>
On sinking funds	—	—	—	—
On trust and investment funds	38.63	1,200.00	40.20	58.59
All other	466.72	548.84	66.83	332.40
NON-REVENUE.	\$13,146.93	\$17,313.57	\$25,507.94	\$26,247.15
Offsets to outlays	2,488.03	—	—	—
<i>Departmental</i>	<i>2,488.03</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,000.60	11,200.00	10,106.31	10,070.20
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,000.00</i>	<i>11,200.00</i>	<i>10,106.31</i>	<i>10,070.20</i>
Refunds	258.95	108.34	327.38	92.71
Agency, trust, and investment	8,399.95	6,005.23	15,074.25	6,084.24
<i>Taxes and licenses for State</i>	<i>1,436.00</i>	<i>1,156.00</i>	<i>4,624.00</i>	<i>1,020.00</i>
<i>Taxes for county</i>	<i>2,022.33</i>	<i>2,771.74</i>	<i>6,250.85</i>	<i>1,886.90</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,710.02</i>	<i>1,827.29</i>	<i>3,948.20</i>	<i>2,735.34</i>
<i>All other</i>	<i>171.60</i>	<i>250.20</i>	<i>251.20</i>	<i>442.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$148,443.49	\$79,935.00	\$122,951.23	\$76,291.13
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	10,000.00
Transfers and refunds	2,258.95	11,308.34	10,433.69	10,162.91
Agency, trust, and investment	8,399.95	6,005.23	15,074.25	6,084.24
Total receipts	\$159,102.39	\$97,248.57	\$148,459.17	\$102,538.28
Balance on hand, including funds	73,885.49	35,842.50	72,971.02	30,857.83
GRAND TOTAL	\$232,987.88	\$133,091.07	\$221,430.19	\$133,395.61

Graded According to Population of 1945 — Continued.

PAYMENTS.	Chester POPULATION 1,252	Huntington POPULATION 1,242	Russell POPULATION 1,221	Berkley POPULATION 1,182
Maintenance	\$118,124.88	\$67,697.00	\$87,750.24	\$71,250.59
<i>Departmental</i>	<i>88,149.91</i>	<i>67,698.40</i>	<i>77,337.41</i>	<i>71,120.09</i>
General government	6,363.58	3,898.66	9,602.55	3,933.76
Protection of persons and property	1,490.71	1,343.21	3,024.60	1,639.26
Health and sanitation	1,677.67	1,017.78	2,102.51	1,874.29
Highways	22,339.21	15,883.63	16,789.85	16,094.48
Charities	18,524.16	14,534.61	7,339.98	21,178.49
Veterans' services	570.96	761.08	708.95	83.56
Schools	35,335.18	28,726.16	33,809.68	24,271.19
Libraries	519.63	490.71	715.95	700.00
Recreation	147.01	434.49	1,322.04	57.77
Pensions	—	—	—	—
Unclassified	1,181.80	603.07	1,921.50	1,287.29
<i>Public service enterprises</i>	<i>29,604.23</i>	<i>—</i>	<i>9,837.49</i>	<i>—</i>
Electric light	28,095.73	—	7,056.69	—
Water	1,508.50	—	2,780.80	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>370.74</i>	<i>—</i>	<i>575.84</i>	<i>130.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.60</i>	<i>—</i>	<i>—</i>
Interest	513.75	500.00	684.63	9.43
<i>Loans, general purposes</i>	<i>87.50</i>	<i>500.00</i>	<i>155.13</i>	<i>9.43</i>
<i>Loans, public service enterprises</i>	<i>436.25</i>	<i>—</i>	<i>529.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	641.82	371.51	6,699.70	152.50
<i>Departmental</i>	<i>403.03</i>	<i>371.51</i>	<i>4,952.92</i>	<i>152.50</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	371.51	4,952.92	—
Charities	—	—	—	—
Schools	403.03	—	—	152.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>238.79</i>	<i>—</i>	<i>1,654.15</i>	<i>—</i>
Electric light	238.79	—	1,327.15	—
Water	—	—	327.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>92.63</i>	<i>—</i>
Municipal indebtedness	5,000.00	2,150.00	6,000.00	10,115.96
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>2,150.00</i>	<i>6,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>115.96</i>
Transfers	2,000.00	11,200.00	10,106.31	10,070.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,000.00</i>	<i>11,200.00</i>	<i>10,106.31</i>	<i>10,070.20</i>
Refunds	258.95	108.34	327.38	92.71
Agency, trust, and investment	10,414.18	15,845.23	25,011.74	16,074.86
<i>Taxes and licenses for State</i>	<i>1,496.00</i>	<i>1,156.00</i>	<i>4,624.00</i>	<i>1,020.00</i>
<i>Taxes for county</i>	<i>2,022.33</i>	<i>2,771.74</i>	<i>6,250.85</i>	<i>1,886.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,723.65</i>	<i>11,667.29</i>	<i>13,764.69</i>	<i>12,722.36</i>
<i>All other</i>	<i>172.20</i>	<i>250.20</i>	<i>372.20</i>	<i>445.60</i>
RECAPITULATION.				
Maintenance and interest	\$118,638.63	\$68,197.00	\$88,434.87	\$71,260.02
Permanent debt (except from sinking funds)	5,000.00	2,150.00	6,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	641.82	371.51	6,699.70	152.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	10,115.96
Transfers (except to sinking funds) and refunds	2,258.95	11,308.34	10,433.69	10,162.91
Agency, trust, and investment	10,414.18	15,845.23	25,011.74	16,074.86
Total payments	\$136,953.58	\$97,872.08	\$136,580.00	\$107,766.25
<i>Balance on hand, including funds</i>	<i>96,034.30</i>	<i>35,218.99</i>	<i>84,850.19</i>	<i>25,629.36</i>
GRAND TOTAL	\$232,987.88	\$133,091.07	\$221,430.19	\$133,395.61

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hampden POPULATION 1,153	Topsfield POPULATION 1,153	Granby POPULATION 1,143	Berlin POPULATION 1,119
REVENUE.	\$84,456.71	\$106,380.59	\$69,381.01	\$66,610.71
General	74,015.33	93,790.78	60,422.11	53,671.53
<i>Taxes</i>	46,517.79	79,330.37	34,190.68	32,482.41
Property, poll, and income	43,653.14	73,941.89	32,326.03	30,237.18
Corporation, bank, etc.	1,864.65	5,388.48	1,864.65	2,245.23
<i>Licenses and permits</i>	518.00	67.60	2,045.00	221.60
<i>Fines and forfeits</i>	—	142.00	15.00	—
<i>Grants and gifts</i>	27,979.54	14,250.91	24,171.43	20,885.44
For expenses	27,979.54	14,250.91	24,171.43	20,885.44
For outlays	—	—	—	—
<i>All other</i>	—	—	—	82.18
Commercial	10,441.38	12,589.81	8,958.90	12,939.18
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,583.78	1,490.39	1,552.34	1,306.46
<i>Departmental</i>	8,858.92	11,098.84	6,649.61	9,929.22
General government	27.00	41.76	35.79	137.80
Protection of persons and property	14.03	36.00	75.18	40.22
Health and sanitation	94.00	489.93	—	157.00
Highways	1,812.00	2,115.91	1,039.84	1,522.50
Charities	6,155.39	4,149.70	4,197.94	7,273.14
Veterans' services	43.97	—	—	—
Schools	439.30	981.63	1,115.84	734.68
Libraries	4.23	52.55	25.00	37.80
Recreation	—	—	—	—
Unclassified	—	131.36	160.02	26.08
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	58.30	1,068.18	471.06	481.94
<i>Interest</i>	209.38	2,132.40	285.89	1,221.66
On sinking funds	—	—	—	—
On trust and investment funds	62.32	1,800.08	185.96	473.67
All other	147.06	332.32	99.93	747.89
NON-REVENUE.	\$27,846.82	\$24,013.13	\$7,261.82	\$12,259.73
Offsets to outlays	—	—	—	—
<i>Departmental</i>	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,950.00	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,950.00	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	10,200.87	2,163.55	86.32	6,398.89
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	10,200.87	2,163.55	86.32	6,398.89
Refunds	271.16	623.48	30.52	62.94
Agency, trust, and investment	11,424.79	21,226.10	7,144.98	5,797.90
<i>Taxes and licenses for State</i>	1,088.00	3,128.00	1,038.00	1,292.00
<i>Taxes for county</i>	1,470.79	5,099.57	2,608.69	2,230.87
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	8,410.00	12,607.33	3,029.49	1,873.23
<i>All other</i>	456.00	391.20	418.80	401.80
RECAPITULATION.				
Revenue and offsets to outlays	\$84,456.71	\$106,380.59	\$69,381.01	\$66,610.71
Premiums	—	—	—	—
Municipal indebtedness	5,950.00	—	—	—
Transfers and refunds	10,472.03	2,787.03	116.84	6,461.83
Agency, trust, and investment	11,424.79	21,226.10	7,144.98	5,797.90
Total receipts	\$112,303.53	\$130,393.72	\$76,642.83	\$78,870.44
<i>Balance on hand, including funds</i>	38,878.65	75,076.43	23,226.67	30,526.60
GRAND TOTAL	\$151,182.18	\$205,470.15	\$99,869.50	\$109,397.04

¹ Includes \$1.36 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hampden POPULATION 1,153	Topsfield POPULATION 1,153	Granby POPULATION 1,143	Berlin POPULATION 1,119
Maintenance	\$72,764.29	\$85,204.79	\$61,914.59	\$66,501.65
<i>Departmental</i>	<i>72,524.07</i>	<i>82,121.79</i>	<i>61,286.03</i>	<i>65,102.31</i>
General government	3,871.24	7,339.70	3,291.28	3,784.58
Protection of persons and property	2,149.38	3,033.13	1,363.37	3,465.21
Health and sanitation	1,023.17	3,032.55	1,228.64	2,220.58
Highways	15,217.02	19,278.84	15,791.02	15,845.25
Charities	12,606.23	7,818.44	9,739.25	17,641.47
Veterans' services	—	52.12	510.00	—
Schools	35,532.41	35,727.79	26,731.96	19,741.62
Libraries	1,041.25	985.23	805.30	1,177.96
Recreation	62.31	1,000.61	31.11	33.37
Pensions	—	—	—	—
Unclassified	1,021.06	3,853.38	1,794.10	1,192.27
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>240.22</i>	<i>3,028.92</i>	<i>628.56</i>	<i>1,399.34</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>54.08</i>	<i>—</i>	<i>—</i>
Interest	46.75	546.25	765.00	81.23
<i>Loans, general purposes</i>	<i>46.75</i>	<i>546.25</i>	<i>765.00</i>	<i>81.23</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,475.61	850.50	—	300.95
<i>Departmental</i>	<i>2,475.61</i>	<i>850.50</i>	<i>—</i>	<i>300.95</i>
General government	—	265.50	—	200.00
Protection of persons and property	—	585.00	—	—
Health and sanitation	—	—	—	—
Highways	2,475.61	—	—	—
Charities	—	—	—	—
Schools	—	—	—	100.95
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	5,450.00	7,500.00	3,000.00	400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>400.00</i>	<i>7,000.00</i>	<i>3,000.00</i>	<i>400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,050.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,200.87	2,163.55	86.32	6,398.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,200.87</i>	<i>2,163.55</i>	<i>86.32</i>	<i>6,398.89</i>
Refunds	271.16	623.48	30.52	62.94
Agency, trust, and investment	21,209.78	21,442.87	7,204.95	11,984.30
<i>Taxes and licenses for State</i>	<i>1,088.00</i>	<i>3,128.00</i>	<i>1,088.00</i>	<i>1,292.00</i>
<i>Taxes for county</i>	<i>1,470.79</i>	<i>5,099.57</i>	<i>2,608.69</i>	<i>2,230.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,194.99</i>	<i>12,824.10</i>	<i>3,089.46</i>	<i>8,075.83</i>
<i>All other</i>	<i>456.00</i>	<i>591.20</i>	<i>418.80</i>	<i>386.60</i>
RECAPITULATION.				
Maintenance and interest	\$72,811.04	\$85,751.04	\$62,679.59	\$66,582.88
Permanent debt (except from sinking funds)	400.00	7,000.00	3,000.00	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,475.61	850.50	—	300.95
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,050.00	500.00	—	—
Transfers (except to sinking funds) and refunds	10,472.03	2,787.03	116.84	6,461.83
Agency, trust, and investment	21,209.78	21,442.87	7,204.95	11,984.30
Total payments	\$112,418.46	\$118,331.44	\$73,001.38	\$85,729.96
Balance on hand, including funds	38,763.72	87,138.71	26,868.12	23,667.08
GRAND TOTAL	\$151,182.18	\$205,470.15	\$99,869.50	\$109,397.04

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Ashby POPULATION 1,110	Rochester POPULATION 1,107	Southampton POPULATION 1,102	East Brookfield POPULATION 1,070
REVENUE.	\$79,372.21	\$79,955.78	\$68,120.74	\$73,891.95
General	65,942.44	66,855.98	55,988.44	58,464.69
<i>Taxes</i>	42,142.29	40,991.17	31,814.52	40,937.18
Property, poll, and income	39,800.71	38,194.22	29,372.20	38,394.34
Corporation, bank, etc.	2,341.58	2,796.95	2,442.32	2,542.84
<i>Licenses and permits</i>	47.00	56.00	1,434.25	1,188.50
<i>Fines and forfeits</i>	5.00	—	1.50	—
<i>Grants and gifts</i>	23,748.15	25,808.81	22,738.17	16,339.01
For expenses	23,748.15	25,808.81	22,738.17	16,339.01
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	13,429.77	13,099.80	12,132.30	15,427.26
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,572.22	1,363.10	1,475.04	1,059.20
<i>Departmental</i>	10,339.47	11,123.26	7,271.90	10,812.34
General government	66.41	—	97.85	10.85
Protection of persons and property	10.00	6.08	29.52	13.93
Health and sanitation	272.39	1,154.31	—	—
Highways	4,350.19	2,259.66	1,961.50	3,331.33
Charities	5,443.86	5,884.81	5,018.78	6,465.62
Veterans' services	120.00	120.00	120.00	397.50
Schools	—	1,600.75	—	442.38
Libraries	53.00	—	44.25	30.75
Recreation	—	—	—	—
Unclassified	23.62	97.65	—	119.98
<i>Public service enterprises</i>	—	—	2,283.78	3,274.20
Electric light	—	—	—	—
Water	—	—	2,283.78	3,274.20
All other	—	—	—	—
<i>Cemeteries</i>	368.00	128.75	366.50	133.00
<i>Interest</i>	1,150.08	484.69	735.08	148.52
On sinking funds	—	—	—	—
On trust and investment funds	1,024.25	372.50	645.64	11.38
All other	125.83	112.19	89.44	137.14
NON-REVENUE.	\$14,074.52	\$9,802.14	\$13,282.40	\$25,088.89
Offsets to outlays	—	440.00	—	100.00
<i>Departmental</i>	—	440.00	—	100.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	5,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	5,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,709.29	1,032.09	5,645.64	5,000.00
<i>From sinking funds</i>	—	—	—	—
All other	2,709.29	1,032.09	5,645.64	5,000.00
Refunds	89.97	72.25	10.60	21.91
Agency, trust, and investment	11,275.26	8,257.80	7,626.16	14,966.98
<i>Taxes and licenses for State</i>	1,360.00	1,632.00	1,292.00	1,156.00
<i>Taxes for county</i>	1,694.53	3,042.05	3,097.82	1,996.05
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,669.93	3,142.55	2,963.94	11,538.33
All other	550.80	441.20	272.40	276.60
RECAPITULATION.				
Revenue and offsets to outlays	\$79,372.21	\$80,395.78	\$68,120.74	\$73,991.95
Premiums	—	—	—	5,000.00
Municipal indebtedness	—	—	—	5,021.91
Transfers and refunds	2,799.26	1,104.34	5,656.24	14,966.98
Agency, trust, and investment	11,275.26	8,257.80	7,626.16	14,966.98
Total receipts	\$93,446.73	\$89,757.92	\$81,403.14	\$98,980.84
Balance on hand, including funds	21,460.95	34,619.88	25,908.04	19,233.16
GRAND TOTAL	\$114,907.68	\$124,377.30	\$107,311.18	\$118,214.00

Graded According to Population of 1945 — Continued.

PAYMENTS.	Ashby POPULATION 1,110	Rochester POPULATION 1,107	Southampton POPULATION 1,102	East Brookfield POPULATION 1,070
Maintenance	\$69,762.47	\$69,171.07	\$58,049.57	\$66,364.09
<i>Departmental</i>	<i>69,356.11</i>	<i>69,053.07</i>	<i>56,594.72</i>	<i>62,919.29</i>
General government	2,701.14	4,784.14	3,255.93	3,830.25
Protection of persons and property	1,925.44	1,147.09	842.55	2,492.34
Health and sanitation	2,419.52	3,184.12	766.80	1,341.28
Highways	25,650.10	15,774.93	14,803.92	14,354.91
Charities	11,680.90	14,962.72	13,504.18	16,421.35
Veterans' services	120.00	424.17	165.00	3,065.70
Schools	21,988.19	27,496.45	21,374.02	19,965.61
Libraries	1,046.66	226.67	882.28	950.00
Recreation	437.22	88.32	142.34	44.23
Pensions	—	—	—	—
Unclassified	1,386.94	964.46	857.65	453.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>528.73</i>	<i>2,480.06</i>
Electric light	—	—	—	—
Water	—	—	528.73	2,480.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>406.36</i>	<i>118.00</i>	<i>926.12</i>	<i>964.74</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	1,360.00	98.77
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>23.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,360.00</i>	<i>75.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,011.25	4,932.64	6,236.90	868.00
<i>Departmental</i>	<i>1,011.25</i>	<i>4,932.64</i>	<i>6,236.90</i>	<i>813.00</i>
General government	—	101.75	29.00	—
Protection of persons and property	142.09	3,017.70	—	—
Health and sanitation	—	—	—	534.00
Highways	869.16	746.22	5,221.00	—
Charities	—	—	—	—
Schools	—	1,066.97	986.90	279.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>55.00</i>
Municipal indebtedness	—	—	2,000.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,709.29	1,032.09	5,645.64	5,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,709.29</i>	<i>1,032.09</i>	<i>5,645.64</i>	<i>5,000.00</i>
Refunds	89.97	72.25	10.60	21.91
Agency, trust, and investment	12,479.60	8,825.21	12,726.16	19,870.00
<i>Taxes and licenses for State</i>	<i>1,360.00</i>	<i>1,632.00</i>	<i>1,292.00</i>	<i>1,156.00</i>
<i>Taxes for county</i>	<i>1,694.53</i>	<i>3,042.05</i>	<i>3,097.82</i>	<i>1,996.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,874.27</i>	<i>3,709.96</i>	<i>8,063.94</i>	<i>16,441.35</i>
<i>All other</i>	<i>550.80</i>	<i>441.20</i>	<i>272.40</i>	<i>276.60</i>
RECAPITULATION.				
Maintenance and interest	\$69,762.47	\$69,171.07	\$59,409.57	\$66,462.86
Permanent debt (except from sinking funds)	—	—	2,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,011.25	4,932.64	6,236.90	868.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	5,000.00
Transfers (except to sinking funds) and refunds	2,799.26	1,104.34	5,656.24	5,021.91
Agency, trust, and investment	12,479.60	8,825.21	12,726.16	19,870.00
Total payments	\$86,052.58	\$84,033.26	\$86,028.87	\$98,222.77
Balance on hand, including funds	28,855.10	40,344.04	21,282.31	19,991.23
GRAND TOTAL	\$114,907.68	\$124,377.30	\$107,311.18	\$118,214.00

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harvard POPULATION 1,065	West Stockbridge POPULATION 1,059	Sherborn POPULATION 1,036	Bernardston POPULATION 1,022
REVENUE.	\$109,777.34	\$86,395.65	\$91,918.75	\$71,417.73
General	89,996.55	73,911.98	78,704.68	58,242.56
Taxes	69,228.41	46,149.69	61,670.45	36,375.02
Property, poll, and income	64,683.36	40,003.39	56,309.61	34,626.92
Corporation, bank, etc.	4,545.05	6,146.30	5,360.84	1,748.10
Licenses and permits	86.60	1,164.00	20.00	1,593.00
Fines and forfeits	—	100.00	5.00	50.00
Grants and gifts	20,681.64	26,498.29	17,009.23	20,224.54
For expenses	20,681.64	26,498.29	17,009.23	20,224.54
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	19,780.79	12,483.67	13,214.07	13,175.17
Special assessments	—	—	253.25	—
To meet expenses	—	—	253.25	—
To meet outlays	—	—	—	—
Privileges	1,672.85	935.86	2,260.19	1,136.16
Departmental	13,320.55	10,943.60	9,362.62	8,159.44
General government	56.25	64.25	117.00	15.25
Protection of persons and property	126.82	116.14	9.53	21.80
Health and sanitation	228.25	—	8.50	—
Highways	3,928.14	91.70	4,752.38	950.25
Charities	8,475.76	10,610.41	4,101.41	6,402.36
Veterans' services	50.00	—	100.00	5.00
Schools	125.00	—	—	677.36
Libraries	330.33	12.20	27.95	72.42
Recreation	—	—	245.85	—
Unclassified	—	48.90	—	15.00
Public service enterprises	452.05	—	—	—
Electric light	—	—	—	—
Water	439.85	—	—	—
All other	12.20	—	—	—
Cemeteries	841.26	260.00	254.69	—
Interest	3,494.08	344.21	1,083.32	3,879.57
On sinking funds	—	—	—	—
On trust and investment funds	3,143.11	25.41	758.00	3,663.72
All other	350.97	318.80	325.32	215.85
NON-REVENUE.	\$53,898.09	\$7,555.16	\$20,036.06	\$12,149.33
Offsets to outlays	—	—	1,000.00	—
Departmental	—	—	1,000.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	—	—	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	6,258.73	6.00	10,000.00	6,273.48
From sinking funds	—	—	—	—
All other	6,258.73	6.00	10,000.00	6,273.48
Refunds	86.52	697.12	45.02	58.27
Agency, trust, and investment	47,552.84	6,852.04	8,991.04	5,817.58
Taxes and licenses for State	2,652.00	1,564.00	3,128.00	1,020.00
Taxes for county	4,579.16	2,673.51	3,897.42	2,310.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	39,932.68	2,400.93	1,547.82	2,107.09
All other	389.00	213.60	417.80	380.40
RECAPITULATION.				
Revenue and offsets to outlays	\$109,777.34	\$86,395.65	\$92,918.75	\$71,417.73
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	6,345.25	703.12	10,045.02	6,331.75
Agency, trust, and investment	47,552.84	6,852.04	8,991.04	5,817.58
Total receipts	\$163,675.43	\$93,950.81	\$111,954.81	\$83,567.06
Balance on hand, including funds	35,099.13	31,051.90	39,510.71	46,238.42
GRAND TOTAL	\$198,774.56	\$125,002.71	\$151,465.52	\$129,805.48

Graded According to Population of 1945 — Continued.

PAYMENTS.	Harvard POPULATION 1,065	West Stockbridge POPULATION 1,059	Sherborn POPULATION 1,036	Bernardston POPULATION 1,022
Maintenance	\$92,018.87	\$74,479.00	\$83,180.13	\$63,068.50
<i>Departmental</i>	<i>89,927.17</i>	<i>73,363.00</i>	<i>81,547.50</i>	<i>63,048.97</i>
General government	5,540.64	4,737.98	5,675.20	4,878.97
Protection of persons and property	5,871.87	752.71	3,636.50	1,583.96
Health and sanitation	4,188.16	1,353.17	1,563.87	1,378.09
Highways	22,052.00	18,058.05	28,781.79	13,594.45
Charities	15,372.43	24,221.06	8,814.89	14,760.79
Veterans' services	374.00	709.00	898.50	421.40
Schools	31,052.65	21,572.68	27,094.88	22,268.94
Libraries	2,953.35	700.00	1,909.55	717.59
Recreation	1,220.75	37.17	1,029.84	2,524.71
Pensions	—	—	—	—
Unclassified	1,301.32	1,221.18	2,142.48	920.07
<i>Public service enterprises</i>	<i>482.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	473.34	—	—	—
All other	9.60	—	—	—
<i>Cemeteries</i>	<i>1,608.76</i>	<i>1,116.00</i>	<i>1,629.63</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>3.00</i>	<i>19.53</i>
Interest	152.00	40.00	4.08	—
<i>Loans, general purposes</i>	<i>152.00</i>	<i>40.00</i>	<i>4.08</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,033.35	2,051.13	700.00	2,022.26
<i>Departmental</i>	<i>2,033.35</i>	<i>2,051.13</i>	<i>700.00</i>	<i>2,022.26</i>
General government	—	—	—	1,762.06
Protection of persons and property	798.27	907.09	700.00	—
Health and sanitation	—	—	—	—
Highways	862.20	1,144.04	—	—
Charities	—	—	—	—
Schools	372.88	—	—	185.97
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	74.23
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,400.00	1,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,400.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,258.73	6.00	10,000.00	6,273.48
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,258.73</i>	<i>6.00</i>	<i>10,000.00</i>	<i>6,273.48</i>
Refunds	86.52	697.12	45.02	58.27
Agency, trust, and investment	47,571.05	6,866.19	18,571.09	7,951.91
<i>Taxes and licenses for State</i>	<i>2,652.00</i>	<i>1,564.00</i>	<i>3,128.00</i>	<i>1,020.00</i>
<i>Taxes for county</i>	<i>4,579.16</i>	<i>2,673.51</i>	<i>3,897.42</i>	<i>2,310.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>39,947.29</i>	<i>2,416.08</i>	<i>11,126.07</i>	<i>4,241.42</i>
<i>All other</i>	<i>392.60</i>	<i>212.60</i>	<i>419.60</i>	<i>380.40</i>
RECAPITULATION.				
Maintenance and interest	\$92,170.87	\$74,519.00	\$83,184.21	\$63,068.50
Permanent debt (except from sinking funds)	7,400.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,033.35	2,051.13	700.00	2,022.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	6,345.25	703.12	10,045.02	6,331.75
Agency, trust, and investment	47,571.05	6,866.19	18,571.09	7,951.91
Total payments	\$155,520.52	\$85,139.44	\$112,500.32	\$79,374.42
<i>Balance on hand, including funds</i>	<i>43,254.04</i>	<i>39,863.27</i>	<i>38,965.20</i>	<i>50,431.06</i>
GRAND TOTAL	\$198,774.56	\$125,002.71	\$151,465.52	\$129,805.48

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hubbardston POPULATION 1,019	Sunderland POPULATION 1,018	Halifax POPULATION 997	Brimfield POPULATION 975
REVENUE.	\$92,164.39	\$61,553.38	\$78,309.87	\$81,460.95
General	74,867.71	54,837.02	64,585.04	62,131.04
<i>Taxes</i>	<i>34,584.70</i>	<i>35,013.37</i>	<i>45,267.90</i>	<i>38,905.95</i>
Property, poll, and income	33,069.68	32,682.57	42,587.47	36,728.31
Corporation, bank, etc.	1,515.02	2,330.80	2,680.43	2,177.64
<i>Licenses and permits</i>	<i>318.00</i>	<i>2,219.00</i>	<i>427.00</i>	<i>576.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>126.45</i>
<i>Grants and gifts</i>	<i>39,595.01</i>	<i>17,604.65</i>	<i>18,605.14</i>	<i>22,511.56</i>
For expenses	39,595.01	17,604.65	18,605.14	22,511.56
For outlays	—	—	—	—
<i>All other</i>	<i>370.00</i>	<i>—</i>	<i>275.00</i>	<i>11.08</i>
Commercial	17,296.68	6,716.36	13,724.83	19,329.91
<i>Special assessments</i>	<i>—</i>	<i>40.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	40.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>825.68</i>	<i>1,935.33</i>	<i>1,252.72</i>	<i>1,122.81</i>
<i>Departmental</i>	<i>15,811.95</i>	<i>4,183.36</i>	<i>12,064.93</i>	<i>17,056.45</i>
General government	18.95	50.00	170.35	162.70
Protection of persons and property	290.00	119.64	572.97	13.67
Health and sanitation	2.00	622.67	72.86	—
Highways	4,879.43	1,248.85	1,754.00	5,588.00
Charities	8,503.15	2,087.30	7,754.22	5,507.78
Veterans' services	153.00	—	—	50.00
Schools	1,720.56	—	1,738.53	5,720.32
Libraries	154.87	—	2.00	9.90
Recreation	—	43.00	—	—
Unclassified	89.99	11.90	—	4.08
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>659.05</i>	<i>357.01</i>	<i>169.50</i>	<i>722.10</i>
<i>Interest</i>	<i>—</i>	<i>200.66</i>	<i>237.68</i>	<i>428.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	480.50	182.96	4.71	295.74
All other	178.55	17.70	232.97	132.81
NON-REVENUE.	\$6,451.74	\$7,399.92	\$22,509.86	\$32,921.46
Offsets to outlays	—	—	—	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	24,475.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24,475.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	436.50	382.96	15,005.50	451.55
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>436.50</i>	<i>382.96</i>	<i>15,005.50</i>	<i>451.55</i>
Refunds	71.18	51.07	153.11	210.62
Agency, trust, and investment	5,944.06	6,965.89	7,351.25	6,884.29
<i>Taxes and licenses for State</i>	<i>884.00</i>	<i>1,360.00</i>	<i>1,564.00</i>	<i>1,160.00</i>
<i>Taxes for county</i>	<i>1,526.39</i>	<i>3,080.11</i>	<i>2,915.30</i>	<i>1,562.71</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,205.07</i>	<i>2,283.38</i>	<i>2,443.95</i>	<i>3,734.78</i>
<i>All other</i>	<i>328.60</i>	<i>242.40</i>	<i>423.00</i>	<i>426.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$92,164.39	\$61,553.38	\$78,309.87	\$81,460.95
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	24,475.00
Transfers and refunds	507.68	434.03	15,158.61	662.17
Agency, trust, and investment	5,944.06	6,965.89	7,351.25	6,884.29
Total receipts	\$98,616.13	\$68,953.30	\$100,819.73	\$113,482.41
Balance on hand, including funds	55,796.45	25,466.21	34,975.56	11,067.29
GRAND TOTAL	\$154,412.58	\$94,419.51	\$135,795.29	\$124,549.70

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hubbardston POPULATION 1,019	Sunderland POPULATION 1,018	Halifax POPULATION 997	Brimfield POPULATION 975
Maintenance	\$85,349.19	\$49,625.43	\$70,643.51	\$78,330.30
<i>Departmental</i>	85,349.19	48,985.86	70,424.25	77,316.85
General government	3,092.42	3,231.18	5,958.04	5,534.81
Protection of persons and property	2,262.58	2,344.89	4,221.36	2,401.44
Health and sanitation	1,591.54	2,202.88	2,079.57	405.36
Highways	24,546.47	12,055.00	15,522.71	21,368.10
Charities	21,629.31	4,748.32	18,161.23	10,970.20
Veterans' services	228.00	401.83	50.00	236.53
Schools	29,708.94	21,356.69	22,842.74	33,883.01
Libraries	1,511.04	1,011.39	338.59	1,126.87
Recreation	140.54	264.02	262.49	280.56
Pensions	—	—	—	—
Unclassified	638.35	1,369.66	987.52	1,109.97
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	639.57	219.26	1,013.45
<i>Administration of trust funds</i>	—	—	—	—
Interest	425.14	252.50	—	569.30
<i>Loans, general purposes</i>	425.14	252.50	—	569.30
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,057.06	4,804.54	815.91	74.25
<i>Departmental</i>	2,057.06	4,804.54	690.91	74.25
General government	—	2,412.02	75.37	—
Protection of persons and property	—	—	200.00	—
Health and sanitation	—	—	—	—
Highways	2,026.46	2,392.52	415.54	—
Charities	—	—	—	—
Schools	30.60	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	74.25
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	125.00	—
Municipal indebtedness	1,370.00	3,000.00	—	26,875.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,370.00	3,000.00	—	2,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	24,875.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	436.50	382.96	15,005.50	451.55
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	436.50	382.96	15,005.50	451.55
Refunds	71.18	51.07	153.11	210.62
Agency, trust, and investment	6,172.72	6,879.88	22,502.21	7,102.21
<i>Taxes and licenses for State</i>	884.00	1,360.00	1,564.00	1,160.00
<i>Taxes for county</i>	1,526.39	3,080.11	2,915.30	1,562.71
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,435.53	2,197.37	17,606.51	3,952.70
<i>All other</i>	326.80	242.40	416.40	426.80
RECAPITULATION.				
Maintenance and interest	\$85,774.33	\$49,877.93	\$70,643.51	\$78,899.60
Permanent debt (except from sinking funds)	1,370.00	3,000.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,057.06	4,804.54	815.91	74.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	24,875.00
Transfers (except to sinking funds) and refunds	507.68	434.03	15,158.61	662.17
Agency, trust, and investment	6,172.72	6,879.88	22,502.21	7,102.21
Total payments	\$95,881.79	\$64,996.38	\$109,120.24	\$113,613.23
Balance on hand, including funds	58,530.79	29,423.13	26,675.05	10,936.47
GRAND TOTAL	\$154,412.58	\$94,419.51	\$135,795.29	\$124,549.70

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Whately POPULATION 973	Ashfield POPULATION 933	Gill POPULATION 918	New Marlborough POPULATION 896
REVENUE.	\$69,196.29	\$84,654.50	\$44,171.96	\$98,299.47
General	58,404.27	65,685.23	39,022.12	83,222.66
<i>Taxes</i>	83,341.31	89,443.62	19,566.35	46,407.52
Property, poll, and income	30,893.97	36,801.33	17,568.93	42,920.40
Corporation, bank, etc.	2,447.34	2,642.29	1,997.42	3,487.12
<i>Licenses and permits</i>	921.00	79.00	5.60	103.00
<i>Fines and forfeits</i>	10.00	—	250.00	20.30
<i>Grants and gifts</i>	24,131.96	26,162.61	19,200.27	36,691.84
For expenses	21,631.96	26,162.61	19,200.27	36,691.84
For outlays	2,500.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	10,792.02	18,969.27	5,149.84	15,976.81
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,316.78	1,342.84	887.86	1,300.55
<i>Departmental</i>	8,657.87	16,250.60	4,068.60	13,556.33
General government	10.77	872.10	46.10	29.45
Protection of persons and property	47.91	63.80	26.94	29.62
Health and sanitation	182.14	—	635.14	—
Highways	3,517.12	5,962.40	1,827.90	4,306.25
Charities	4,599.38	5,524.01	1,233.89	9,096.30
Veterans' services	110.00	—	—	—
Schools	—	3,775.31	272.17	94.71
Libraries	3.35	21.00	21.46	—
Recreation	—	—	—	—
Unclassified	187.20	11.98	5.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	270.95	—	50.00	110.22
<i>Interest</i>	547.42	1,395.83	143.88	109.41
On sinking funds	—	—	—	—
On trust and investment funds	355.77	1,262.34	85.65	2.89
All other	191.65	133.49	57.73	106.52
NON-REVENUE.	\$175,495.81	\$7,671.21	\$5,575.73	\$13,210.91
Offsets to outlays	—	—	—	—
<i>Departmental</i>	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,999.84	277.78	1.85	5,750.39
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,999.84	277.78	1.85	5,750.39
Refunds	34.49	35.14	—	44.70
Agency, trust, and investment	172,461.48	7,358.29	5,573.88	7,415.82
<i>Taxes and licenses for State</i>	1,428.00	1,360.00	1,088.00	1,632.00
<i>Taxes for county</i>	3,234.12	3,080.11	2,464.09	2,789.75
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	167,548.56	2,605.38	1,654.99	2,620.47
<i>All other</i>	250.80	312.80	366.80	373.60
RECAPITULATION.				
Revenue and offsets to outlays	\$69,196.29	\$84,654.50	\$44,171.96	\$98,299.47
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	3,034.33	312.92	1.85	5,795.09
Agency, trust, and investment	172,461.48	7,358.29	5,573.88	7,415.82
Total receipts	\$244,692.10	\$92,325.71	\$49,747.69	\$111,510.38
Balance on hand, including funds	39,131.23	45,358.56	21,490.36	30,243.38
GRAND TOTAL	\$283,823.33	\$137,684.27	\$71,238.05	\$141,753.76

Graded According to Population of 1945 — Continued.

PAYMENTS.	Whately POPULATION 973	Ashfield POPULATION 933	Gill POPULATION 918	New Marlborough POPULATION 896
Maintenance	\$57,012.71	\$71,442.15	\$44,799.60	\$83,975.41
<i>Departmental</i>	<i>56,392.10</i>	<i>71,442.15</i>	<i>44,743.80</i>	<i>83,694.62</i>
General government	3,827.35	3,539.84	2,203.65	3,269.16
Protection of persons and property	872.76	1,444.77	326.15	567.56
Health and sanitation	606.23	870.80	2,198.98	940.74
Highways	15,559.87	24,258.12	13,030.77	29,770.61
Charities	10,888.37	10,516.54	3,515.32	22,631.36
Veterans' services	177.11	490.29	220.79	—
Schools	22,867.66	27,559.08	21,981.96	25,081.46
Libraries	370.70	1,230.28	816.61	698.55
Recreation	33.85	324.83	38.52	35.47
Pensions	—	—	—	—
Unclassified	1,188.20	1,207.60	411.05	699.71
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>595.61</i>	<i>—</i>	<i>55.80</i>	<i>365.79</i>
<i>Administration of trust funds</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
Interest	—	350.00	5.00	127.50
<i>Loans, general purposes</i>	<i>—</i>	<i>350.00</i>	<i>5.00</i>	<i>127.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,076.00	7,036.66	—	1,226.92
<i>Departmental</i>	<i>6,076.00</i>	<i>7,036.66</i>	<i>—</i>	<i>1,226.92</i>
General government	—	1,319.58	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,990.00	5,717.08	—	1,226.92
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	2,086.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	2,000.00	500.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>500.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,999.84	277.78	1.85	5,750.39
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,999.84</i>	<i>277.78</i>	<i>1.85</i>	<i>5,750.39</i>
Refunds	34.49	35.14	—	44.70
Agency, trust, and investment	172,595.82	8,448.21	5,854.42	12,629.69
<i>Taxes and licenses for State</i>	<i>1,428.00</i>	<i>1,360.00</i>	<i>1,088.00</i>	<i>1,632.00</i>
<i>Taxes for county</i>	<i>3,234.12</i>	<i>3,080.11</i>	<i>2,464.09</i>	<i>2,789.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>167,682.90</i>	<i>3,695.30</i>	<i>1,935.53</i>	<i>7,836.14</i>
<i>All other</i>	<i>250.80</i>	<i>312.80</i>	<i>366.80</i>	<i>371.80</i>
RECAPITULATION.				
Maintenance and interest	\$57,012.71	\$71,792.15	\$44,804.60	\$84,102.91
Permanent debt (except from sinking funds)	—	2,000.00	500.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,076.00	7,036.66	—	1,226.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	3,034.33	312.92	1.85	5,795.09
Agency, trust, and investment	172,595.82	8,448.21	5,854.42	12,629.69
Total payments	\$238,718.86	\$89,589.94	\$51,160.87	\$105,754.61
<i>Balance on hand, including funds</i>	<i>45,104.47</i>	<i>48,094.33</i>	<i>20,077.18</i>	<i>35,999.15</i>
GRAND TOTAL	\$283,823.33	\$137,684.27	\$71,238.05	\$141,753.76

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 867	Princeton POPULATION 866	Wellfleet POPULATION 851	Bolton POPULATION 850
REVENUE.	\$77,303.76	\$121,867.84	\$109,565.68	\$79,075.04
General	62,757.24	78,239.47	94,799.78	64,217.03
<i>Taxes</i>	30,038.04	46,978.12	72,335.33	43,062.23
Property, poll, and income	28,061.18	44,647.32	68,416.27	40,964.52
Corporation, bank, etc.	1,976.86	2,330.80	3,919.11	2,097.71
<i>Licenses and permits</i>	375.00	—	128.50	28.50
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	32,344.20	31,261.35	22,335.90	21,126.30
For expenses	32,344.20	31,261.35	21,575.40	21,126.30
For outlays	—	—	760.50	—
<i>All other</i>	—	—	—	—
Commercial	14,546.52	43,628.37	14,765.90	14,858.01
<i>Special assessments</i>	—	—	299.50	—
To meet expenses	—	—	299.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	942.54	1,074.68	712.55	978.28
<i>Departmental</i>	12,925.36	18,102.88	12,488.05	12,594.92
General government	11.25	185.80	74.45	199.15
Protection of persons and property	18.70	70.50	34.75	2.07
Health and sanitation	152.14	25.88	485.93	188.54
Highways	3,209.00	11,533.75	68.78	4,090.75
Charities	8,781.92	5,819.16	11,062.94	7,024.07
Veterans' services	—	—	12.50	—
Schools	741.35	398.30	542.50	835.13
Libraries	—	58.99	70.89	35.71
Recreation	—	—	—	—
Unclassified	11.00	10.00	135.31	219.50
<i>Public service enterprises</i>	—	23,629.35	—	—
Electric light	—	23,629.35	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i> . . . . .	.75	318.47	729.31	32.80
<i>Interest</i>	677.87	508.49	536.49	1,252.01
On sinking funds	—	—	—	—
On trust and investment funds	541.45	422.22	60.00	1,006.17
All other	136.42	86.27	476.49	245.84
NON-REVENUE.	\$4,894.79	\$31,488.80	\$20,981.55	\$47,377.79
Offsets to outlays	—	—	510.79	—
<i>Departmental</i>	—	—	510.79	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	23,125.00	—	29,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	23,125.00	—	29,500.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	22.10	400.72	5,151.87	5,356.94
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	22.10	400.72	5,151.87	5,356.94
Refunds	11.83	41.79	37.25	184.96
Agency, trust, and investment	4,860.86	7,921.29	15,281.64	12,336.79
<i>Taxes and licenses for State</i>	1,038.00	1,560.00	2,244.00	1,224.00
<i>Taxes for county</i>	2,464.09	2,548.29	7,737.38	2,113.46
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,069.17	3,862.00	5,188.66	8,608.93
<i>All other</i>	239.60	551.00	111.60	390.40
RECAPITULATION.				
Revenue and offsets to outlays	\$77,303.76	\$121,867.84	\$110,076.47	\$79,075.04
Premiums	—	23,125.00	—	29,500.00
Municipal indebtedness	—	442.51	5,189.12	5,541.00
Transfers and refunds	33.93	442.51	5,189.12	5,541.00
Agency, trust, and investment	4,860.86	7,921.29	15,281.64	12,336.79
Total receipts	\$82,198.55	\$153,356.64	\$130,547.23	\$126,452.83
Balance on hand, including funds	45,087.18	19,878.58	54,558.32	33,486.08
GRAND TOTAL	\$127,285.73	\$173,235.22	\$185,105.55	\$159,938.91

Graded According to Population of 1945 — Continued.

PAYMENTS.	Conway POPULATION 867	Princeton POPULATION 866	Wellfleet POPULATION 851	Bolton POPULATION 850
Maintenance	\$70,611.06	\$102,207.35	\$83,114.23	\$67,954.42
<i>Departmental</i>	<i>70,564.81</i>	<i>81,257.17</i>	<i>82,330.92</i>	<i>67,769.10</i>
General government	3,314.89	4,429.47	9,870.96	3,884.58
Protection of persons and property	1,247.24	2,649.69	5,579.87	2,799.45
Health and sanitation	2,045.68	1,056.58	3,580.44	2,394.21
Highways	21,160.91	32,066.60	12,424.63	22,722.63
Charities	18,947.86	10,389.62	25,695.51	15,446.99
Veterans' services	22.75	106.00	170.25	—
Schools	22,898.09	26,976.17	19,590.12	18,116.35
Libraries	—	1,501.27	825.45	857.45
Recreation	53.38	244.08	427.92	43.04
Pensions	—	—	—	—
Unclassified	874.01	1,837.69	4,165.77	1,504.40
<i>Public service enterprises</i>	<i>—</i>	<i>20,270.33</i>	<i>—</i>	<i>—</i>
Electric light	—	20,270.33	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>46.25</i>	<i>679.85</i>	<i>783.31</i>	<i>154.62</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30.70</i>
Interest	—	205.45	994.46	156.48
<i>Loans, general purposes</i>	<i>—</i>	<i>205.45</i>	<i>994.46</i>	<i>156.48</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,385.55	6,791.88	2,695.63	9,634.45
<i>Departmental</i>	<i>8,385.55</i>	<i>4,284.63</i>	<i>2,695.63</i>	<i>9,634.45</i>
General government	—	1,700.00	1,220.05	—
Protection of persons and property	—	—	—	7,234.45
Health and sanitation	—	—	—	—
Highways	8,385.55	—	75.38	—
Charities	—	—	—	—
Schools	—	—	724.80	2,400.00
Libraries	—	—	—	—
Recreation	—	—	675.40	—
Unclassified	—	2,584.63	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,507.25</i>	<i>—</i>	<i>—</i>
Electric light	—	2,507.25	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	26,125.00	3,000.00	20,090.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>24,125.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	22.10	400.72	5,151.87	5,356.04
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>22.10</i>	<i>400.72</i>	<i>5,151.87</i>	<i>5,356.04</i>
Refunds	11.83	41.79	37.25	184.96
Agency, trust, and investment	5,379.71	8,016.29	15,134.89	17,236.89
<i>Taxes and licenses for State</i>	<i>1,088.00</i>	<i>1,360.00</i>	<i>2,244.00</i>	<i>1,224.00</i>
<i>Taxes for county</i>	<i>2,464.09</i>	<i>2,348.29</i>	<i>7,737.38</i>	<i>2,113.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,588.02</i>	<i>3,964.20</i>	<i>5,041.91</i>	<i>13,509.03</i>
<i>All other</i>	<i>239.60</i>	<i>343.80</i>	<i>111.60</i>	<i>390.40</i>
RECAPITULATION.				
Maintenance and interest	\$70,611.06	\$102,412.80	\$84,108.69	\$68,110.90
Permanent debt (except from sinking funds)	—	2,000.00	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,385.55	6,791.88	2,695.63	9,634.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	24,125.00	—	20,000.00
Transfers (except to sinking funds) and refunds	33.93	442.51	5,189.12	5,541.00
Agency, trust, and investment	5,379.71	8,016.29	15,134.89	17,236.89
Total payments	\$84,410.25	\$143,788.48	\$110,128.33	\$120,523.24
Balance on hand, including funds	42,875.48	29,446.74	74,977.22	39,415.67
GRAND TOTAL	\$127,285.73	\$173,235.22	\$185,105.55	\$159,938.91

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Paxton POPULATION 850	Charlemont POPULATION 812	Boxford POPULATION 811	Brewster POPULATION 757
REVENUE.	\$105,463.08	\$80,817.71	\$70,389.80	\$94,190.74
General	58,480.61	63,713.15	62,831.50	77,607.81
<i>Taxes</i>	40,087.07	38,646.34	41,854.26	56,222.33
Property, poll, and income	38,105.88	36,799.47	39,640.00	52,259.97
Corporation, bank, etc.	1,981.19	1,846.87	2,214.26	3,962.36
<i>Licenses and permits</i>	640.00	795.50	253.50	768.00
<i>Fines and forfeits</i>	—	45.00	—	—
<i>Grants and gifts</i>	17,753.54	23,776.31	20,623.74	20,617.48
For expenses	17,753.54	23,776.31	20,623.74	20,617.48
For outlays	—	—	—	—
All other	—	450.00	100.00	—
Commercial	46,982.47	17,104.56	7,558.30	16,582.93
<i>Special assessments</i>	—	—	6.50	60.50
To meet expenses	—	—	6.50	60.50
To meet outlays	—	—	—	—
<i>Privileges</i>	1,023.18	793.91	1,414.49	1,351.40
<i>Departmental</i>	6,548.17	15,954.95	4,915.98	14,872.19
General government	166.30	193.00	89.00	176.58
Protection of persons and property	7.43	119.68	21.25	225.97
Health and sanitation	135.00	—	—	43.75
Highways	2,856.96	4,214.50	364.13	486.44
Charities	3,017.98	9,099.50	4,340.94	10,682.67
Veterans' services	—	3.00	—	—
Schools	40.50	2,199.36	—	3,242.47
Libraries	—	10.91	—	—
Recreation	—	—	—	6.00
Unclassified	324.00	115.00	100.66	8.31
<i>Public service enterprises</i>	37,077.25	—	—	—
Electric light	32,936.62	—	—	—
Water	4,140.63	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	581.06	—	—	23.00
<i>Interest</i>	1,752.81	355.70	1,221.33	275.84
On sinking funds	—	—	—	—
On trust and investment funds	1,425.04	246.21	921.16	6.15
All other	327.77	109.49	300.17	269.69
NON-REVENUE.	\$12,167.07	\$14,407.19	\$8,221.34	\$22,154.38
Offsets to outlays	—	7,470.67	—	—
<i>Departmental</i>	—	7,470.67	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	6,417.65	1,223.33	2,265.53	10,000.00
<i>From sinking funds</i>	—	—	—	—
All other	6,417.65	1,223.33	2,265.53	10,000.00
Refunds	45.27	97.77	366.48	18.50
Agency, trust, and investment	5,704.15	5,615.42	5,589.33	12,135.88
<i>Taxes and licenses for State</i>	1,156.00	1,020.00	1,292.00	2,312.00
<i>Taxes for county</i>	1,996.05	2,310.09	2,106.35	7,971.85
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,183.30	2,103.73	1,821.98	1,707.83
All other	368.80	181.60	369.00	144.20
RECAPITULATION.				
Revenue and offsets to outlays	\$105,463.08	\$88,288.38	\$70,389.80	\$94,190.74
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	6,462.92	1,321.10	2,632.01	10,018.50
Agency, trust, and investment	5,704.15	5,615.42	5,589.33	12,135.88
Total receipts	\$117,630.15	\$95,224.90	\$78,611.14	\$116,345.12
Balance on hand, including funds	48,116.26	28,946.57	45,929.01	42,234.68
GRAND TOTAL	\$165,746.41	\$124,171.47	\$124,540.15	\$158,579.80

Graded According to Population of 1945 — Continued.

PAYMENTS.	Paxton POPULATION 850	Charlemont POPULATION 812	Boxford POPULATION 811	Brewster POPULATION 757
Maintenance	\$86,231.48	\$69,570.46	\$66,803.82	\$79,427.45
<i>Departmental</i>	55,029.18	69,570.46	66,604.80	79,404.45
General government	4,094.81	4,341.94	4,430.42	8,866.58
Protection of persons and property	3,416.71	2,529.79	3,793.75	3,747.85
Health and sanitation	1,605.58	1,360.99	1,470.16	2,154.18
Highways	15,580.17	16,861.31	20,518.19	13,861.08
Charities	7,203.11	17,500.85	11,061.29	20,974.00
Veterans' services	—	60.00	125.00	138.00
Schools	19,290.54	25,084.58	20,442.26	24,825.93
Libraries	1,545.56	379.91	530.33	701.04
Recreation	263.44	80.45	125.66	716.84
Pensions	—	—	—	—
Unclassified	2,029.26	1,370.64	4,007.74	3,418.95
<i>Public service enterprises</i>	30,002.64	—	—	—
Electric light	27,643.24	—	—	—
Water	2,359.40	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	711.56	—	299.02	23.00
<i>Administration of trust funds</i>	488.10	—	—	—
Interest	2,312.84	100.08	110.00	—
<i>Loans, general purposes</i>	160.34	100.08	110.00	—
<i>Loans, public service enterprises</i>	2,152.50	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,257.98	8,779.91	3,000.00	414.23
<i>Departmental</i>	2,000.00	8,779.91	3,000.00	—
General government	—	—	3,000.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,000.00	8,779.91	—	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	5,257.98	—	—	414.23
Electric light	5,257.98	—	—	—
Water	—	—	—	—
All other	—	—	—	414.23
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	9,890.00	1,000.00	2,900.00	4,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	4,890.00	1,000.00	2,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,000.00	—	—	4,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	6,417.65	1,223.33	2,265.53	10,000.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	6,417.65	1,223.33	2,265.53	10,000.00
Refunds	45.27	97.77	366.48	18.50
Agency, trust, and investment	10,909.45	6,702.40	8,313.20	22,142.03
<i>Taxes and licenses for State</i>	1,156.00	1,020.00	1,292.00	2,312.00
<i>Taxes for county</i>	1,996.05	2,310.09	2,106.35	7,971.85
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,359.20	3,190.71	4,542.25	11,713.98
<i>All other</i>	398.20	181.60	372.60	144.20
RECAPITULATION.				
Maintenance and interest	\$88,544.32	\$69,670.54	\$66,913.82	\$79,427.45
Permanent debt (except from sinking funds)	4,890.00	1,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,257.98	8,779.91	3,000.00	414.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	—	—	4,000.00
Transfers (except to sinking funds) and refunds	6,462.92	1,321.10	2,632.01	10,018.50
Agency, trust, and investment	10,909.45	6,702.40	8,313.20	22,142.03
Total payments	\$123,064.67	\$87,473.95	\$82,859.03	\$116,002.21
Balance on hand, including funds	42,681.74	36,697.62	41,681.12	42,577.59
GRAND TOTAL	\$165,746.41	\$124,171.47	\$124,540.15	\$158,579.80

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Royalston POPULATION 750	Petersham POPULATION 743	Carlisle POPULATION 697	Becket POPULATION 682
REVENUE.	\$75,689.24	\$83,090.68	\$54,512.50	\$78,454.74
General	64,452.71	66,883.34	46,985.10	66,930.13
<i>Taxes</i>	<i>36,119.67</i>	<i>42,999.00</i>	<i>27,806.54</i>	<i>38,977.70</i>
Property, poll, and income	34,721.09	40,393.22	25,592.28	36,012.84
Corporation, bank, etc.	1,398.48	2,605.78	2,214.26	2,964.86
<i>Licenses and permits</i>	<i>307.75</i>	<i>29.00</i>	<i>61.50</i>	<i>808.00</i>
<i>Fines and forfeits</i>	<i>60.00</i>	<i>30.00</i>	—	<i>126.00</i>
<i>Grants and gifts</i>	<i>27,975.39</i>	<i>23,825.34</i>	<i>19,117.06</i>	<i>26,907.95</i>
For expenses	27,975.39	23,825.34	19,117.06	26,557.95
For outlays	—	—	—	350.00
All other	—	—	—	110.48
Commercial	11,236.53	16,207.34	7,527.40	11,524.61
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>660.99</i>	<i>920.94</i>	<i>920.16</i>	<i>659.85</i>
<i>Departmental</i>	<i>9,601.44</i>	<i>14,193.30</i>	<i>5,570.71</i>	<i>10,066.17</i>
General government	112.00	208.35	17.65	43.05
Protection of persons and property	5.42	4.97	2.83	23.16
Health and sanitation	—	—	—	—
Highways	2,986.03	3,089.05	1,341.63	1,360.49
Charities	5,938.94	8,556.88	4,161.11	7,489.06
Veterans' services	—	1,411.85	—	—
Schools	537.60	861.24	—	1,150.41
Libraries . . . . .	.58	45.00	47.49	—
Recreation	—	—	—	—
Unclassified	20.87	15.96	—	—
<i>Public service enterprises</i>	<i>3.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	3.40	—	—	—
<i>Cemeteries</i>	<i>162.46</i>	<i>335.27</i>	<i>454.34</i>	<i>483.90</i>
<i>Interest</i>	<i>808.25</i>	<i>757.83</i>	<i>582.19</i>	<i>314.69</i>
On sinking funds	—	—	—	—
On trust and investment funds	660.30	739.79	451.74	40.00
All other	147.95	18.04	130.45	274.69
NON-REVENUE.	\$5,739.60	\$8,436.69	\$8,374.30	\$9,923.84
Offsets to outlays	—	—	—	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	795.58	1,160.80	985.44	5,125.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	795.58	1,160.80	985.44	5,125.00
Refunds	95.42	27.35	1.20	104.50
Agency, trust, and investment	4,848.60	7,248.54	7,387.66	4,694.34
<i>Taxes and licenses for State</i>	<i>816.00</i>	<i>1,496.00</i>	<i>1,292.00</i>	<i>884.00</i>
<i>Taxes for county</i>	<i>1,408.97</i>	<i>2,583.12</i>	<i>1,609.81</i>	<i>1,511.11</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,378.43</i>	<i>2,894.02</i>	<i>4,156.45</i>	<i>2,103.03</i>
All other	245.20	275.40	329.40	196.20
RECAPITULATION.				
Revenue and offsets to outlays	\$75,689.24	\$83,090.68	\$54,512.50	\$78,454.74
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	891.00	1,188.15	986.64	5,229.50
Agency, trust, and investment	4,848.60	7,248.54	7,387.66	4,694.34
Total receipts	\$81,428.84	\$91,527.37	\$62,886.80	\$88,378.58
<i>Balance on hand, including funds</i>	<i>29,613.44</i>	<i>31,676.63</i>	<i>25,412.00</i>	<i>40,311.52</i>
GRAND TOTAL	\$111,042.28	\$123,204.00	\$88,298.80	\$128,690.10

Graded According to Population of 1945 — Continued.

PAYMENTS.	Royalston POPULATION 750	Petersham POPULATION 743	Carlisle POPULATION 697	Becket POPULATION 682
Maintenance	\$64,118.48	\$70,203.32	\$54,639.02	\$67,695.64
<i>Departmental</i>	<i>63,449.94</i>	<i>69,395.77</i>	<i>53,839.02</i>	<i>66,446.18</i>
General government	2,729.80	2,976.76	3,062.56	3,481.34
Protection of persons and property	1,786.96	914.84	1,795.00	1,936.54
Health and sanitation	770.38	2,439.19	724.74	2,408.55
Highways	23,645.01	21,740.99	19,281.70	22,418.29
Charities	13,176.62	13,369.70	9,827.74	15,239.80
Veterans' services	141.25	681.85	—	103.35
Schools	18,427.54	24,543.05	17,999.86	20,025.51
Libraries	418.65	438.37	616.58	175.00
Recreation	123.02	195.77	98.78	222.30
Pensions	—	—	—	—
Unclassified	2,230.71	2,095.25	532.06	435.50
<i>Public service enterprises</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	5.00	—	—	—
<i>Cemeteries</i>	<i>653.54</i>	<i>807.55</i>	<i>700.00</i>	<i>1,249.46</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	474.38	21.25	—	327.50
<i>Loans, general purposes</i>	<i>474.38</i>	<i>21.25</i>	<i>—</i>	<i>327.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	231.67	1,187.55	1,059.98	800.00
<i>Departmental</i>	<i>231.67</i>	<i>887.55</i>	<i>1,059.98</i>	<i>800.00</i>
General government	—	—	—	—
Protection of persons and property	200.17	—	—	—
Health and sanitation	—	—	—	—
Highways	—	782.79	62.00	—
Charities	—	—	—	—
Schools	31.50	104.76	947.98	800.00
Libraries	—	—	50.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>300.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,600.00	1,000.00	—	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	795.58	1,160.80	985.44	5,125.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>795.58</i>	<i>1,160.80</i>	<i>985.44</i>	<i>5,125.00</i>
Refunds	95.42	27.35	1.20	104.50
Agency, trust, and investment	4,993.61	7,449.13	6,289.50	10,041.64
<i>Taxes and licenses for State</i>	<i>816.00</i>	<i>1,496.00</i>	<i>1,292.00</i>	<i>884.00</i>
<i>Taxes for county</i>	<i>1,408.97</i>	<i>2,583.12</i>	<i>1,609.81</i>	<i>1,511.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,516.24</i>	<i>3,085.61</i>	<i>3,054.69</i>	<i>7,450.33</i>
<i>All other</i>	<i>252.40</i>	<i>284.40</i>	<i>333.00</i>	<i>196.20</i>
RECAPITULATION.				
Maintenance and interest	\$64,592.86	\$70,224.57	\$54,639.02	\$68,023.14
Permanent debt (except from sinking funds)	2,000.00	1,000.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	231.67	1,187.55	1,059.98	800.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,600.00	—	—	—
Transfers (except to sinking funds) and refunds	891.00	1,188.15	986.64	5,229.50
Agency, trust, and investment	4,993.61	7,449.13	6,289.50	10,041.64
Total payments	\$75,309.14	\$81,049.40	\$62,975.14	\$86,094.28
Balance on hand, including funds	35,733.14	42,154.60	25,323.66	42,595.82
GRAND TOTAL	\$111,042.28	\$123,204.00	\$88,298.80	\$128,690.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granville POPULATION 656	Richmond POPULATION 646	Eastham POPULATION 601	Leverett POPULATION 594
REVENUE.	\$90,241.30	\$58,811.10	\$67,457.12	\$64,980.12
General	78,821.83	51,004.03	56,766.95	52,444.59
<i>Taxes</i>	<i>54,692.14</i>	<i>30,848.96</i>	<i>37,739.30</i>	<i>27,075.29</i>
Property, poll, and income	50,593.20	29,450.48	35,058.87	25,698.36
Corporation, bank, etc.	4,098.94	1,398.48	2,680.43	1,376.93
<i>Licenses and permits</i>	<i>9.00</i>	<i>212.00</i>	<i>617.00</i>	<i>7.00</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>55.00</i>	—	25.00
<i>Grants and gifts</i>	<i>24,105.69</i>	<i>19,888.07</i>	<i>18,410.65</i>	<i>25,337.30</i>
For expenses	24,105.69	19,888.07	18,410.65	25,337.30
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	11,419.47	7,807.07	10,690.17	12,535.53
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>14.50</i>	—
To meet expenses	—	—	14.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>912.03</i>	<i>805.73</i>	<i>764.79</i>	<i>809.86</i>
<i>Departmental</i>	<i>10,128.01</i>	<i>6,869.10</i>	<i>8,858.04</i>	<i>11,422.10</i>
General government	38.90	5.60	106.10	—
Protection of persons and property	14.65	12.42	22.00	5.51
Health and sanitation	—	—	3.00	—
Highways	8,816.80	1,945.15	1,009.00	1,060.75
Charities	1,240.42	4,822.66	5,253.58	10,102.77
Veterans' services	—	—	—	—
Schools	12.90	70.00	1,740.48	246.51
Libraries	4.34	12.92	34.67	1.56
Recreation	—	—	—	—
Unclassified	—	.35	689.21	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8.50</i>	—	—
<i>Interest</i>	<i>379.43</i>	<i>123.74</i>	<i>1,052.84</i>	<i>303.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	364.49	31.62	878.76	76.78
All other	14.94	92.12	174.08	226.79
NON-REVENUE.	\$31,717.03	\$3,288.29	\$25,128.09	\$10,703.60
Offsets to outlays	75.00	—	2,176.00	—
<i>Departmental</i>	<i>75.00</i>	—	<i>2,176.00</i>	—
<i>Public service enterprises</i>	<i>—</i>	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	10,000.00	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	—	—	—
<i>Premiums</i>	<i>—</i>	—	—	—
Transfers	10,914.70	31.62	4,280.14	7,494.15
<i>From sinking funds</i>	<i>—</i>	—	—	—
All other	10,914.70	31.62	4,280.14	7,494.15
Refunds	83.87	145.80	94.17	260.99
Agency, trust, and investment	10,643.46	3,110.87	18,577.78	2,948.46
<i>Taxes and licenses for State</i>	<i>2,108.00</i>	<i>816.00</i>	<i>1,564.00</i>	<i>544.00</i>
<i>Taxes for county</i>	<i>2,849.65</i>	<i>1,394.87</i>	<i>5,392.72</i>	<i>1,232.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,423.01</i>	<i>650.40</i>	<i>11,475.26</i>	<i>990.02</i>
All other	262.80	249.60	145.80	182.40
RECAPITULATION.				
Revenue and offsets to outlays	\$90,316.30	\$58,811.10	\$69,633.12	\$64,980.12
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	—	—
Transfers and refunds	10,998.57	177.42	4,374.31	7,755.14
Agency, trust, and investment	10,643.46	3,110.87	18,577.78	2,948.46
Total receipts	\$121,958.33	\$62,099.39	\$92,585.21	\$75,683.72
<i>Balance on hand, including funds</i>	<i>26,825.25</i>	<i>28,653.43</i>	<i>30,691.19</i>	<i>32,514.05</i>
GRAND TOTAL	\$148,783.58	\$90,752.82	\$123,276.40	\$108,197.77

Graded According to Population of 1945 — Continued.

PAYMENTS.	Granville POPULATION 656	Richmond POPULATION 646	Eastham POPULATION 604	Leverett POPULATION 594
Maintenance	\$74,915.54	\$47,441.00	\$58,151.96	\$50,071.94
<i>Departmental</i>	<i>74,915.54</i>	<i>47,212.68</i>	<i>58,151.96</i>	<i>50,071.94</i>
General government	5,042.93	3,115.38	8,767.89	1,834.50
Protection of persons and property	1,733.99	569.13	1,618.89	464.10
Health and sanitation	680.61	895.10	1,027.42	507.66
Highways	36,190.44	13,857.85	11,055.24	10,101.49
Charities	4,378.14	9,892.32	14,575.75	15,393.55
Veterans' services	126.40	194.62	140.00	185.38
Schools	23,696.36	16,586.34	18,969.97	20,423.18
Libraries	1,166.64	597.81	824.42	434.64
Recreation	36.84	20.68	227.53	18.18
Pensions	—	—	—	—
Unclassified	1,813.19	1,483.45	944.85	709.26
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>228.32</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	25.00	168.75	146.25	—
<i>Loans, general purposes</i>	<i>25.00</i>	<i>168.75</i>	<i>146.25</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,099.10	6,325.98	992.51	1,206.87
<i>Departmental</i>	<i>6,099.10</i>	<i>6,325.98</i>	<i>992.51</i>	<i>1,206.87</i>
General government	—	—	—	—
Protection of persons and property	—	2,170.98	—	59.50
Health and sanitation	—	—	—	—
Highways	5,699.10	4,155.00	992.51	562.00
Charities	—	—	—	—
Schools	—	—	—	585.37
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	400.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	1,000.00	1,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,914.70	31.62	4,280.14	7,494.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,914.70</i>	<i>31.62</i>	<i>4,280.14</i>	<i>7,494.15</i>
Refunds	83.87	145.80	94.17	260.99
Agency, trust, and investment	21,028.32	2,995.07	22,427.61	10,330.33
<i>Taxes and licenses for State</i>	<i>2,108.00</i>	<i>816.00</i>	<i>1,564.00</i>	<i>644.00</i>
<i>Taxes for county</i>	<i>2,849.65</i>	<i>1,394.87</i>	<i>5,392.72</i>	<i>1,232.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,807.87</i>	<i>534.60</i>	<i>15,325.09</i>	<i>8,371.89</i>
<i>All other</i>	<i>262.80</i>	<i>249.60</i>	<i>145.80</i>	<i>182.40</i>
RECAPITULATION.				
Maintenance and interest	\$74,940.54	\$47,609.75	\$58,298.21	\$50,071.94
Permanent debt (except from sinking funds)	—	1,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,099.10	6,325.98	992.51	1,206.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	—	—
Transfers (except to sinking funds) and refunds	10,998.57	177.42	4,374.31	7,755.14
Agency, trust, and investment	21,028.32	2,995.07	22,427.61	10,330.33
Total payments	\$123,066.53	\$58,108.22	\$87,092.64	\$69,364.28
<i>Balance on hand, including funds</i>	<i>25,717.05</i>	<i>32,644.60</i>	<i>36,183.76</i>	<i>38,833.49</i>
GRAND TOTAL	\$148,783.58	\$90,752.82	\$123,276.40	\$108,197.77

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 582	Égremont POPULATION 563	Plympton POPULATION 545	Cummington POPULATION 532
REVENUE.	\$46,933.94	\$43,053.92	\$57,573.38	\$65,896.59
General	42,074.58	36,929.74	47,600.36	53,856.67
<i>Taxes</i>	30,846.95	22,737.44	27,353.05	26,617.21
Property, poll, and income	27,816.91	20,872.79	25,954.58	25,568.34
Corporation, bank, etc.	3,030.04	1,864.65	1,398.47	1,048.87
<i>Licenses and permits</i>	651.00	493.00	2.50	30.00
<i>Fines and forfeits</i>	—	—	—	30.00
<i>Grants and gifts</i>	10,497.15	13,699.30	20,244.81	27,179.46
For expenses	10,497.15	13,699.30	20,244.81	27,179.46
For outlays	—	—	—	—
<i>All other</i>	79.48	—	—	—
Commercial	4,859.36	6,124.18	9,973.02	12,039.92
<i>Special assessments</i>	—	—	67.95	—
To meet expenses	—	—	67.95	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,359.56	845.27	630.90	662.18
Departmental	2,013.66	5,236.97	8,943.76	10,286.45
General government	55.55	18.55	—	125.98
Protection of persons and property	39.35	6.73	6.75	22.89
Health and sanitation	—	—	—	—
Highways	—	549.00	2,536.93	3,741.61
Charities	1,857.88	4,644.54	5,901.89	6,395.49
Veterans' services	—	—	—	—
Schools	—	—	492.84	—
Libraries	58.88	18.15	5.35	—
Recreation	—	—	—	—
Unclassified	2.00	—	—	.48
Public service enterprises	—	—	—	551.45
Electric light	—	—	—	—
Water	—	—	—	551.45
All other	—	—	—	—
Cemeteries	166.89	5.00	134.50	68.50
Interest	319.25	36.94	195.91	471.34
On sinking funds	—	—	—	—
On trust and investment funds	200.00	—	10.11	373.86
All other	119.25	36.94	185.80	97.48
NON-REVENUE.	\$26,201.85	\$4,497.46	\$4,398.97	\$14,903.61
Offsets to outlays	—	—	100.00	700.00
Departmental	—	—	100.00	700.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	—	—	6,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	—	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	5,462.71	1,088.00	310.00	1,141.14
From sinking funds	—	—	—	—
All other	5,462.71	1,088.00	310.00	1,141.14
Refunds	75.28	9.22	20.00	156.64
Agency, trust, and investment	20,663.86	3,400.24	3,968.97	6,905.83
<i>Taxes and licenses for State</i>	1,768.00	1,088.00	816.00	612.00
<i>Taxes for county</i>	6,096.12	1,859.83	1,621.03	1,467.39
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	12,597.54	336.61	1,441.74	4,563.44
<i>All other</i>	202.20	115.80	190.20	263.00
RECAPITULATION.				
Revenue and offsets to outlays	\$46,933.94	\$43,053.92	\$57,673.38	\$66,596.59
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	6,000.00
Transfers and refunds	5,537.99	1,097.22	330.00	1,297.78
Agency, trust, and investment	20,663.86	3,400.24	3,968.97	6,905.83
Total receipts	\$73,135.79	\$47,551.38	\$61,972.35	\$80,800.20
Balance on hand, including funds	25,472.32	20,267.94	19,303.38	20,862.26
GRAND TOTAL	\$98,608.11	\$67,809.32	\$81,275.73	\$101,662.46

Graded According to Population of 1945 — Continued.

PAYMENTS.	Truro POPULATION 582	Egremont POPULATION 563	Plympton POPULATION 545	Cummington POPULATION 532
Maintenance	\$45,267.50	\$34,435.95	\$51,522.13	\$59,266.88
<i>Departmental</i>	<i>45,015.76</i>	<i>34,415.95</i>	<i>51,342.63</i>	<i>58,463.45</i>
General government	4,758.19	2,306.52	2,522.50	2,254.61
Protection of persons and property	4,620.93	566.43	1,766.89	482.13
Health and sanitation	2,638.63	626.98	1,639.63	781.00
Highways	9,920.34	12,486.61	12,763.52	17,603.08
Charities	4,921.99	7,958.35	12,898.92	15,468.47
Veterans' services	—	—	48.00	606.09
Schools	16,238.50	9,707.67	18,810.52	19,070.90
Libraries	865.37	158.79	263.35	247.05
Recreation	30.95	21.01	142.73	1,433.97
Pensions	—	—	—	—
Unclassified	1,020.86	583.59	486.57	516.15
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>666.79</i>
Electric light	—	—	—	—
Water	—	—	—	666.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>251.74</i>	<i>20.00</i>	<i>179.50</i>	<i>186.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	288.75	—	120.00	19.58
<i>Loans, general purposes</i>	<i>288.75</i>	<i>—</i>	<i>120.00</i>	<i>19.58</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,761.42	7,445.00	975.14	2,906.79
<i>Departmental</i>	<i>4,761.42</i>	<i>7,445.00</i>	<i>975.14</i>	<i>2,906.79</i>
General government	193.89	—	—	14.50
Protection of persons and property	4,046.50	—	—	—
Health and sanitation	—	—	—	—
Highways	—	7,445.00	975.14	2,826.89
Charities	—	—	—	—
Schools	521.03	—	—	65.40
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	—	1,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,462.71	1,088.00	310.00	1,141.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,462.71</i>	<i>1,088.00</i>	<i>310.00</i>	<i>1,141.14</i>
Refunds	75.28	9.22	20.00	156.64
Agency, trust, and investment	25,696.36	3,400.24	4,269.08	8,246.01
<i>Taxes and licenses for State</i>	<i>1,768.00</i>	<i>1,088.00</i>	<i>816.00</i>	<i>612.00</i>
<i>Taxes for county</i>	<i>6,096.12</i>	<i>1,859.83</i>	<i>1,521.03</i>	<i>1,467.39</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,630.04</i>	<i>336.61</i>	<i>1,741.85</i>	<i>6,916.82</i>
<i>All other</i>	<i>202.20</i>	<i>115.80</i>	<i>190.20</i>	<i>249.80</i>
RECAPITULATION.				
Maintenance and interest	\$45,556.25	\$34,435.95	\$51,642.13	\$59,286.46
Permanent debt (except from sinking funds)	1,000.00	—	1,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,761.42	7,445.00	975.14	2,906.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	5,537.99	1,097.22	330.00	1,297.78
Agency, trust, and investment	25,696.36	3,400.24	4,269.08	8,246.01
Total payments	\$82,552.02	\$46,378.41	\$58,716.35	\$71,737.04
<i>Balance on hand, including funds</i>	<i>16,056.09</i>	<i>21,430.91</i>	<i>22,559.38</i>	<i>29,925.42</i>
GRAND TOTAL	\$98,608.11	\$67,809.32	\$81,275.73	\$101,662.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 521	Pelham POPULATION 512	Phillipston POPULATION 475	Dunstable POPULATION 440
REVENUE.	\$75,585.04	\$41,130.16	\$53,536.44	\$40,737.56
General	52,710.39	34,236.56	44,391.12	33,222.03
<i>Taxes</i>	28,733.59	19,019.75	21,926.77	15,520.05
Property, poll, and income	27,102.03	17,716.79	21,227.53	14,704.27
Corporation, bank, etc.	1,631.56	1,302.96	699.24	815.78
<i>Licenses and permits</i>	20.50	21.00	15.00	12.50
<i>Fines and forfeits</i>	10.00	10.00	165.00	—
<i>Grants and gifts</i>	23,946.30	15,185.81	22,284.35	17,689.48
For expenses	23,946.30	15,185.81	22,284.35	17,689.48
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	22,874.65	6,893.60	9,145.32	7,515.53
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	917.92	531.51	441.86	535.24
<i>Departmental</i>	8,437.03	5,963.21	7,390.63	4,942.96
General government	—	29.60	86.75	140.95
Protection of persons and property	15.42	11.97	3.95	13.50
Health and sanitation	—	—	—	78.70
Highways	3,785.20	517.44	1,809.10	3,151.88
Charities	3,798.94	4,313.20	5,641.50	1,537.86
Veterans' services	—	50.00	120.00	—
Schools	820.23	1,041.00	129.36	—
Libraries	17.24	—	23.18	14.06
Recreation	—	—	—	—
Unclassified	—	—	76.79	6.00
<i>Public service enterprises</i>	12,669.95	—	—	576.47
Electric light	10,339.18	—	—	—
Water	2,330.77	—	—	576.47
All other	—	—	—	—
<i>Cemeteries</i>	144.78	122.54	124.99	251.46
<i>Interest</i>	704.97	276.34	637.84	1,209.41
On sinking funds	—	—	—	—
On trust and investment funds	537.93	206.92	582.05	1,159.44
All other	167.04	69.42	105.79	49.97
NON-REVENUE.	\$10,151.13	\$5,699.05	\$16,027.89	\$5,311.53
Offsets to outlays	—	—	—	700.00
<i>Departmental</i>	—	—	—	700.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	—	—	—
<i>Loans, general purposes</i>	5,000.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	847.82	1,446.31	6,369.17	1,837.02
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	847.82	1,446.31	6,369.17	1,837.02
Refunds	121.29	5.50	757.45	19.26
Agency, trust, and investment	4,182.02	4,247.24	8,901.27	2,755.25
<i>Taxes and licenses for State</i>	952.00	748.00	408.00	476.00
<i>Taxes for county</i>	1,286.94	1,793.48	704.49	593.09
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,668.28	1,530.76	7,601.38	1,464.76
<i>All other</i>	274.80	175.00	187.40	221.40
RECAPITULATION.				
Revenue and offsets to outlays	\$75,585.04	\$41,130.16	\$53,536.44	\$41,437.56
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	—	—	—
Transfers and refunds	969.11	1,451.81	7,126.62	1,856.28
Agency, trust, and investment	4,182.02	4,247.24	8,901.27	2,755.25
Total receipts	\$85,736.17	\$46,829.21	\$69,564.33	\$46,049.09
Balance on hand, including funds	21,877.25	16,598.85	20,331.83	12,362.53
GRAND TOTAL	\$107,613.42	\$63,428.06	\$ 89,896.16	\$58,411.62

Graded According to Population of 1945 — Continued.

PAYMENTS.	Blandford POPULATION 521	Pelham POPULATION 512	Phillipston POPULATION 475	Dunstable POPULATION 440
Maintenance	\$62,426.44	\$35,070.53	\$52,117.57	\$38,440.91
<i>Departmental</i>	<i>51,922.39</i>	<i>34,621.28</i>	<i>51,850.37</i>	<i>37,245.22</i>
General government	4,775.74	1,758.04	4,284.84	2,352.60
Protection of persons and property	1,424.59	801.29	773.23	466.40
Health and sanitation	442.66	416.09	303.28	932.91
Highways	19,126.83	6,967.64	17,977.57	13,719.12
Charities	10,146.51	8,266.83	13,136.00	3,408.69
Veterans' services	1,223.88	136.00	380.00	520.00
Schools	13,502.38	15,555.52	13,335.97	14,630.80
Libraries	679.26	158.00	459.44	880.45
Recreation	195.30	18.42	58.17	73.01
Pensions	—	—	—	—
Unclassified	405.24	543.45	1,141.87	261.24
<i>Public service enterprises</i>	<i>9,737.57</i>	<i>—</i>	<i>—</i>	<i>407.65</i>
Electric light	7,565.53	—	—	—
Water	2,172.04	—	—	407.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>764.99</i>	<i>449.25</i>	<i>267.20</i>	<i>788.04</i>
<i>Administration of trust funds</i>	<i>1.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	195.25	—	30.46	37.50
<i>Loans, general purposes</i>	<i>35.00</i>	<i>—</i>	<i>30.46</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>160.25</i>	<i>—</i>	<i>—</i>	<i>37.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,896.62	—	1,284.80	540.10
<i>Departmental</i>	<i>2,896.62</i>	<i>—</i>	<i>1,284.80</i>	<i>540.10</i>
General government	—	—	298.00	540.10
Protection of persons and property	—	—	572.30	—
Health and sanitation	—	—	—	—
Highways	2,896.62	—	14.50	—
Charities	—	—	—	—
Schools	—	—	400.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,800.00	—	150.00	250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,800.00</i>	<i>—</i>	<i>150.00</i>	<i>250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	847.82	1,446.31	6,369.17	1,837.02
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>847.82</i>	<i>1,446.31</i>	<i>6,369.17</i>	<i>1,837.02</i>
Refunds	121.29	5.50	757.45	19.26
Agency, trust, and investment	4,910.18	5,657.85	13,906.43	2,632.47
<i>Taxes and licenses for State</i>	<i>952.00</i>	<i>748.00</i>	<i>408.00</i>	<i>476.00</i>
<i>Taxes for county</i>	<i>1,286.94</i>	<i>1,793.48</i>	<i>704.49</i>	<i>593.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,396.44</i>	<i>2,941.37</i>	<i>12,606.54</i>	<i>1,337.18</i>
<i>All other</i>	<i>274.80</i>	<i>175.00</i>	<i>187.40</i>	<i>226.20</i>
RECAPITULATION.				
Maintenance and interest	\$62,621.69	\$35,070.53	\$52,148.03	\$38,478.41
Permanent debt (except from sinking funds)	2,800.00	—	150.00	250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,896.62	—	1,284.80	540.10
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	969.11	1,451.81	7,126.62	1,856.28
Agency, trust, and investment	4,910.18	5,657.85	13,906.43	2,632.47
Total payments	\$74,197.60	\$42,180.19	\$74,615.88	\$43,757.26
Balance on hand, including funds	33,415.82	21,247.87	15,280.28	14,654.36
GRAND TOTAL	\$107,613.42	\$63,428.06	\$89,896.16	\$58,411.62

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oakham POPULATION 424	Westhampton POPULATION 413	New Braintree POPULATION 409	Florida POPULATION 401
REVENUE.	\$47,762.80	\$40,309.09	\$46,777.83	\$75,743.52
General	37,479.34	36,290.43	39,257.62	70,784.28
<i>Taxes</i>	19,372.32	15,334.67	23,607.72	51,767.83
Property, poll, and income	18,556.54	14,635.43	22,442.31	49,087.40
Corporation, bank, etc.	815.78	699.24	1,165.41	2,680.43
<i>Licenses and permits</i>	1.50	3.00	4.00	1,214.00
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	18,105.52	20,952.76	15,645.90	17,802.45
For expenses	18,105.52	20,952.76	15,645.90	17,802.45
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,283.46	4,018.66	7,520.21	4,959.24
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	407.33	555.52	513.31	305.14
<i>Departmental</i>	8,932.65	3,360.85	6,496.07	4,536.15
General government	—	4.10	36.00	11.20
Protection of persons and property	—	31.10	10.00	5.75
Health and sanitation	—	—	—	—
Highways	5,727.67	819.82	4,855.47	1,834.27
Charities	2,992.78	2,445.83	1,342.92	2,521.43
Veterans' services	—	—	—	—
Schools	212.20	60.00	241.68	125.00
Libraries	—	—	—	1.50
Recreation	—	—	—	—
Unclassified	—	—	10.00	37.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	272.05	—	54.50	5.20
<i>Interest</i>	671.43	102.29	456.33	112.75
On sinking funds	—	—	—	—
On trust and investment funds	506.35	67.82	249.70	1.25
All other	165.08	34.47	206.63	111.50
NON-REVENUE.	\$3,663.78	\$2,567.02	\$8,678.63	\$35,651.00
Offsets to outlays	—	—	—	—
<i>Departmental</i>	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	18,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	18,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	345.87	67.60	5,244.44	10,500.00
<i>From sinking funds</i>	—	—	—	—
All other	345.87	67.60	5,244.44	10,500.00
Refunds	360.84	44.29	43.34	236.89
Agency, trust, and investment	2,957.07	2,455.13	3,390.85	6,914.11
<i>Taxes and licenses for State</i>	476.00	408.00	680.00	1,564.00
<i>Taxes for county</i>	821.90	978.26	1,174.14	2,675.51
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,467.77	918.67	1,300.91	2,593.60
All other	191.40	150.20	255.80	83.00
RECAPITULATION.				
Revenue and offsets to outlays	\$47,762.80	\$40,309.09	\$46,777.83	\$75,743.52
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	18,000.00
Transfers and refunds	706.71	111.89	5,287.78	10,736.89
Agency, trust, and investment	2,957.07	2,455.13	3,390.85	6,914.11
Total receipts	\$51,426.58	\$42,876.11	\$55,456.46	\$111,394.52
Balance on hand, including funds	28,173.91	27,527.77	18,550.52	26,774.90
GRAND TOTAL	\$79,600.49	\$70,403.88	\$74,006.98	\$138,169.42

Graded According to Population of 1945 — Continued.

PAYMENTS.	Oakham POPULATION 424	Westhampton POPULATION 413	New Braintree POPULATION 409	Florida POPULATION 401
Maintenance	\$43,993.32	\$40,399.38	\$41,782.36	\$57,722.95
<i>Departmental</i>	<i>43,597.63</i>	<i>40,194.38</i>	<i>40,712.56</i>	<i>57,376.20</i>
General government	1,670.65	2,406.00	1,790.25	3,221.78
Protection of persons and property	424.28	227.14	577.68	87.35
Health and sanitation	401.74	386.52	889.44	285.77
Highways	22,216.62	14,738.85	21,183.71	28,319.40
Charities	6,765.67	7,716.19	2,823.36	5,031.26
Veterans' services	—	—	—	123.95
Schools	10,960.92	13,806.93	12,577.08	19,780.02
Libraries	591.05	224.80	202.53	224.43
Recreation	47.85	11.47	15.43	26.10
Pensions	—	—	—	—
Unclassified	518.85	676.48	653.08	276.14
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>395.60</i>	<i>205.00</i>	<i>1,069.80</i>	<i>346.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	278.12	178.16
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>278.12</i>	<i>178.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,084.72	368.70	—	6,538.90
<i>Departmental</i>	<i>1,084.72</i>	<i>368.70</i>	<i>—</i>	<i>6,538.90</i>
General government	—	368.70	—	53.53
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,084.72	—	—	6,149.94
Charities	—	—	—	—
Schools	—	—	—	335.43
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	1,200.00	19,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>19,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	345.87	67.60	5,244.44	10,500.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>345.87</i>	<i>67.60</i>	<i>5,244.44</i>	<i>10,500.00</i>
Refunds	360.84	44.29	43.34	236.89
Agency, trust, and investment	3,098.04	2,454.32	8,334.92	18,096.41
<i>Taxes and licenses for State</i>	<i>476.00</i>	<i>408.00</i>	<i>680.00</i>	<i>1,564.00</i>
<i>Taxes for county</i>	<i>821.90</i>	<i>978.26</i>	<i>1,174.14</i>	<i>2,673.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,608.74</i>	<i>917.86</i>	<i>6,244.98</i>	<i>13,762.30</i>
<i>All other</i>	<i>191.40</i>	<i>150.20</i>	<i>235.80</i>	<i>86.60</i>
RECAPITULATION.				
Maintenance and interest	\$43,993.32	\$40,399.38	\$42,060.48	\$57,901.11
Permanent debt (except from sinking funds)	—	—	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,084.72	368.70	—	6,538.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	19,000.00
Transfers (except to sinking funds) and refunds	706.71	111.89	5,287.78	10,736.89
Agency, trust, and investment	3,098.04	2,454.32	8,334.92	18,086.41
Total payments	\$48,882.79	\$43,334.29	\$56,883.18	\$112,263.31
<i>Balance on hand, including funds</i>	<i>30,717.70</i>	<i>27,069.69</i>	<i>17,123.80</i>	<i>25,906.11</i>
GRAND TOTAL	\$79,600.49	\$70,403.88	\$74,006.98	\$138,169.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Warwick POPULATION 401	Otis POPULATION 377	Chesterfield POPULATION 375	Sandisfield POPULATION 370
REVENUE.	\$46,582.09	\$55,239.79	\$59,939.99	\$61,500.33
General	37,418.75	46,521.94	48,081.65	56,022.08
<i>Taxes</i>	16,465.28	26,020.14	23,840.09	32,649.48
Property, poll, and income	15,766.04	24,715.11	22,758.32	31,367.55
Corporation, bank, etc.	699.24	1,305.03	1,081.77	1,281.93
<i>Licenses and permits</i>	12.00	827.75	4.00	1,064.50
<i>Fines and forfeits</i>	—	55.00	—	351.00
<i>Grants and gifts</i>	20,941.47	19,619.05	24,237.56	21,957.10
For expenses	20,941.47	19,619.05	21,237.56	21,957.10
For outlays	—	—	3,000.00	—
<i>All other</i>	—	—	—	—
Commercial	9,163.34	8,717.85	11,858.34	5,478.25
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	416.79	611.55	392.42	1,090.26
<i>Departmental</i>	7,648.99	7,578.53	10,731.25	4,038.26
General government	84.95	138.55	23.45	10.00
Protection of persons and property	2.20	84.74	9.25	5.92
Health and sanitation	—	—	—	—
Highways	3,879.75	2,618.44	3,045.96	1,817.60
Charities	3,680.47	4,474.12	7,376.29	2,204.74
Veterans' services	—	—	—	—
Schools	—	108.00	230.55	—
Libraries	1.62	.25	—	—
Recreation	—	—	—	—
Unclassified	—	154.43	45.75	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	245.00	90.50	—	—
<i>Interest</i>	852.56	437.27	734.67	349.73
On sinking funds	—	—	—	—
On trust and investment funds	700.61	48.67	573.91	26.49
All other	151.95	388.60	160.76	323.24
NON-REVENUE.	\$3,743.33	\$3,759.27	\$6,569.90	\$4,255.13
Offsets to outlays	—	450.00	1,000.00	—
<i>Departmental</i>	—	450.00	1,000.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	193.72	25.00	1,860.38	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	193.72	25.00	1,860.38	—
Refunds	—	144.45	297.62	69.13
Agency, trust, and investment	3,549.61	3,139.82	3,411.90	4,186.00
<i>Taxes and licenses for State</i>	408.00	748.00	612.00	748.00
<i>Taxes for county</i>	924.03	1,278.63	1,467.39	1,278.63
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,961.58	1,009.99	1,215.31	2,042.97
<i>All other</i>	256.00	108.20	117.20	116.40
RECAPITULATION.				
Revenue and offsets to outlays	\$46,582.09	\$55,689.79	\$60,939.99	\$61,500.33
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	193.72	169.45	2,158.00	69.13
Agency, trust, and investment	3,549.61	3,139.82	3,411.90	4,186.00
Total receipts	\$50,325.42	\$58,999.06	\$66,509.89	\$65,755.46
<i>Balance on hand, including funds</i>	19,652.81	28,465.18	28,517.93	22,240.04
GRAND TOTAL	\$69,978.23	\$87,464.24	\$95,027.82	\$87,995.50

Graded According to Population of 1945 — Continued.

PAYMENTS.	Warwick POPULATION 401	Otis POPULATION 377	Chesterfield POPULATION 375	Sandisfield POPULATION 370
Maintenance	\$44,071.42	\$44,076.60	\$52,876.98	\$54,528.26
<i>Departmental</i>	43,653.35	43,687.29	52,824.88	54,404.15
General government	2,763.29	2,462.97	2,300.40	2,946.87
Protection of persons and property	431.59	594.78	510.42	472.26
Health and sanitation	443.02	1,463.90	957.53	855.55
Highways	16,179.15	14,254.23	18,542.71	29,896.60
Charities	10,291.78	10,606.64	17,519.16	7,023.76
Veterans' services	50.00	—	—	—
Schools	12,303.05	13,177.36	11,650.52	12,274.68
Libraries	494.25	199.03	164.62	63.75
Recreation	115.04	15.35	14.70	16.40
Pensions	—	—	—	—
Unclassified	482.16	913.03	1,164.82	854.28
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	518.09	389.31	52.10	124.11
<i>Administration of trust funds</i>	—	—	—	—
Interest	5.00	—	—	—
<i>Loans, general purposes</i>	5.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	—	6,814.62	2,147.18	—
<i>Departmental</i>	—	6,814.62	2,147.18	—
General government	—	257.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	6,500.00	2,147.18	—
Charities	—	—	—	—
Schools	—	57.62	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,000.00	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,000.00	—	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	193.72	25.00	1,860.38	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	193.72	25.00	1,860.38	—
Refunds	—	144.45	297.62	69.13
Agency, trust, and investment	4,296.02	3,225.99	4,919.30	3,862.19
<i>Taxes and licenses for State</i>	408.00	748.00	612.00	748.00
<i>Taxes for county</i>	924.03	1,278.63	1,467.39	1,278.63
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,707.99	1,096.16	2,722.71	1,719.16
<i>All other</i>	256.00	103.20	117.20	116.40

RECAPITULATION.

Maintenance and interest	\$44,076.42	\$44,076.60	\$52,876.98	\$54,528.26
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	6,814.62	2,147.18	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,000.00	—	—	—
Transfers (except to sinking funds) and refunds	193.72	169.45	2,158.00	69.13
Agency, trust, and investment	4,296.02	3,225.99	4,919.30	3,862.19
Total payments	\$50,566.16	\$54,286.66	\$62,101.46	\$58,459.58
Balance on hand, including funds	19,412.07	33,177.58	32,926.36	29,535.92
GRAND TOTAL	\$69,978.23	\$87,464.24	\$95,027.82	\$87,995.50

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	New Salem POPULATION 364	Worthington POPULATION 363	Boxborough POPULATION 358	Wales POPULATION 354
REVENUE.	\$54,371.82	\$54,915.53	\$27,238.81	\$38,046.61
General	39,899.16	47,410.27	23,433.95	30,197.39
<i>Taxes</i>	<i>20,417.08</i>	<i>23,296.09</i>	<i>9,708.66</i>	<i>14,950.77</i>
Property, poll, and income	19,834.38	21,897.62	9,009.32	13,782.96
Corporation, bank, etc.	582.70	1,398.47	699.24	1,167.81
<i>Licenses and permits</i>	<i>13.00</i>	<i>113.00</i>	<i>36.00</i>	<i>912.00</i>
<i>Fines and forfeits</i>	<i>175.00</i>	<i>—</i>	<i>5.00</i>	<i>15.00</i>
<i>Grants and gifts</i>	<i>19,294.08</i>	<i>24,001.18</i>	<i>13,684.39</i>	<i>14,319.62</i>
For expenses	19,294.08	24,001.18	13,684.39	14,319.62
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	14,472.66	7,505.26	3,804.86	7,849.22
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>306.89</i>	<i>518.91</i>	<i>376.83</i>	<i>271.16</i>
<i>Departmental</i>	<i>13,974.00</i>	<i>6,618.21</i>	<i>3,024.61</i>	<i>7,056.64</i>
General government	59.90	127.20	109.15	2.85
Protection of persons and property	48.49	20.66	26.40	1.82
Health and sanitation	—	—	189.00	—
Highways	1,644.00	2,287.90	1,701.60	1,206.55
Charities	3,699.62	3,955.45	976.42	4,932.98
Veterans' services	—	—	—	—
Schools	8,296.44	227.00	—	776.37
Libraries	1.34	—	22.04	.27
Recreation	—	—	—	—
Unclassified	224.21	—	—	135.80
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>168.92</i>	<i>51.78</i>	<i>96.75</i>	<i>340.12</i>
<i>Interest</i>	<i>22.85</i>	<i>316.36</i>	<i>306.67</i>	<i>181.30</i>
On sinking funds	—	—	—	—
On trust and investment funds	4.72	231.22	245.73	108.44
All other	18.13	85.14	60.94	72.86
NON-REVENUE.	\$11,040.59	\$4,788.24	\$4,943.56	\$3,242.36
Offsets to outlays	445.00	—	—	—
<i>Departmental</i>	<i>445.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	127.04	3,240.50	82.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	127.04	3,240.50	82.50
Refunds	157.80	75.58	—	88.29
Agency, trust, and investment	4,437.79	4,585.62	1,703.06	3,071.57
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>816.00</i>	<i>408.00</i>	<i>408.00</i>
<i>Taxes for county</i>	<i>770.03</i>	<i>1,956.62</i>	<i>508.36</i>	<i>551.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,198.36</i>	<i>1,652.90</i>	<i>691.30</i>	<i>1,977.02</i>
All other	129.40	160.20	155.40	135.00
RECAPITULATION.				
Revenue and offsets to outlays	\$54,816.82	\$54,915.53	\$27,238.81	\$38,046.61
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	—	—	—
Transfers and refunds	157.80	202.62	3,240.50	170.79
Agency, trust, and investment	4,437.79	4,585.62	1,703.06	3,071.57
Total receipts	\$65,412.41	\$59,703.77	\$32,182.37	\$41,288.97
Balance on hand, including funds	24,051.05	26,902.78	11,600.32	13,795.29
GRAND TOTAL	\$89,463.46	\$86,606.55	\$43,782.69	\$55,084.26

Graded According to Population of 1945 — Continued.

PAYMENTS.	New Salem POPULATION 364	Worthington POPULATION 363	Boxborough POPULATION 358	Wales POPULATION 354
Maintenance	\$49,851.69	\$51,162.62	\$27,449.30	\$29,150.92
<i>Departmental</i>	<i>49,271.31</i>	<i>50,973.87</i>	<i>27,173.15</i>	<i>28,727.68</i>
General government	2,643.10	2,760.86	2,252.40	1,721.67
Protection of persons and property	996.60	499.36	818.17	246.50
Health and sanitation	526.40	1,181.37	1,060.72	173.97
Highways	10,077.65	23,677.01	7,964.17	6,953.13
Charities	7,722.89	8,698.37	2,303.18	9,384.59
Veterans' services	156.00	—	—	—
Schools	26,170.55	13,230.47	11,855.94	9,388.34
Libraries	233.65	140.41	413.32	400.55
Recreation	10.50	18.10	11.39	11.07
Pensions	—	—	—	—
Unclassified	733.97	767.92	493.86	447.76
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>580.38</i>	<i>188.75</i>	<i>261.15</i>	<i>423.34</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>15.00</i>	<i>—</i>
Interest	90.70	245.00	—	—
<i>Loans, general purposes</i>	<i>90.70</i>	<i>245.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	736.28	3,144.27	675.00	—
<i>Departmental</i>	<i>736.28</i>	<i>3,144.27</i>	<i>675.00</i>	<i>—</i>
General government	183.67	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	325.00	—	675.00	—
Charities	—	—	—	—
Schools	227.61	3,144.27	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,900.00	1,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>900.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	127.04	3,240.50	82.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>127.04</i>	<i>3,240.50</i>	<i>82.50</i>
Refunds	157.80	75.58	—	88.29
Agency, trust, and investment	4,394.70	4,646.20	6,725.16	2,913.86
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>816.00</i>	<i>408.00</i>	<i>408.00</i>
<i>Taxes for county</i>	<i>770.03</i>	<i>1,956.52</i>	<i>508.36</i>	<i>551.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,155.27</i>	<i>1,732.08</i>	<i>5,675.00</i>	<i>1,819.31</i>
<i>All other</i>	<i>129.40</i>	<i>141.60</i>	<i>133.80</i>	<i>135.00</i>
RECAPITULATION.				
Maintenance and interest	\$49,942.39	\$51,407.62	\$27,449.30	\$29,150.92
Permanent debt (except from sinking funds)	900.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	736.28	3,144.27	675.00	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	—	—	—
Transfers (except to sinking funds) and refunds	157.80	202.62	3,240.50	170.79
Agency, trust, and investment	4,394.70	4,646.20	6,725.16	2,913.86
Total payments	\$61,131.17	\$60,400.71	\$38,089.96	\$32,235.57
<i>Balance on hand, including funds</i>	<i>28,332.29</i>	<i>26,205.84</i>	<i>5,692.73</i>	<i>22,848.69</i>
GRAND TOTAL	\$89,463.46	\$86,606.55	\$43,782.69	\$55,084.26

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hancock POPULATION 349	Wendell POPULATION 348	Mashpee POPULATION 343	Heath POPULATION 327
REVENUE.	\$47,558.36	\$38,801.27	\$59,617.68	\$48,828.36
General	29,040.53	30,832.83	53,600.99	39,395.84
<i>Taxes</i>	<i>14,251.89</i>	<i>13,127.80</i>	<i>34,339.90</i>	<i>17,837.08</i>
Property, poll, and income	13,319.57	12,160.17	32,569.91	17,137.84
Corporation, bank, etc.	932.32	967.63	1,769.99	699.24
<i>Licenses and permits</i>	<i>12.00</i>	<i>—</i>	<i>905.50</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>65.00</i>	<i>25.00</i>	<i>60.00</i>	<i>—</i>
Grants and gifts	14,711.64	17,680.03	18,295.59	21,558.76
For expenses	14,711.64	17,680.03	17,295.59	21,558.76
For outlays	—	—	1,000.00	—
All other	—	—	—	—
Commercial	18,517.83	7,968.44	6,016.69	9,432.52
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>8.15</i>	<i>—</i>
To meet expenses	—	—	8.15	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>657.04</i>	<i>342.04</i>	<i>503.97</i>	<i>233.06</i>
<i>Departmental</i>	<i>17,815.19</i>	<i>7,390.04</i>	<i>5,162.78</i>	<i>9,106.97</i>
General government	—	10.75	—	30.43
Protection of persons and property	6.29	10.00	12.19	11.88
Health and sanitation	—	—	—	—
Highways	13,882.19	3,083.82	312.50	3,506.35
Charities	3,733.70	4,272.06	4,838.09	4,159.43
Veterans' services	—	—	—	—
Schools	178.51	9.75	—	1,394.82
Libraries	—	1.06	—	—
Recreation	—	—	—	—
Unclassified	14.50	2.60	—	4.06
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>45.60</i>	<i>231.36</i>	<i>341.79</i>	<i>92.49</i>
On sinking funds	—	—	—	—
On trust and investment funds	10.87	208.14	—	20.17
All other	34.73	23.22	341.79	72.32
NON-REVENUE.	\$12,707.75	\$2,190.42	\$10,739.70	\$2,231.44
Offsets to outlays	—	—	—	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,220.00	—	5,000.00	37.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,220.00	—	5,000.00	37.00
Refunds	88.93	11.40	15.84	74.28
Agency, trust, and investment	3,398.82	2,179.02	5,723.86	2,120.16
<i>Taxes and licenses for State</i>	<i>544.00</i>	<i>340.00</i>	<i>1,020.00</i>	<i>408.00</i>
<i>Taxes for county</i>	<i>929.92</i>	<i>770.03</i>	<i>3,516.99</i>	<i>924.03</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,764.10</i>	<i>904.19</i>	<i>1,035.07</i>	<i>693.93</i>
All other	160.80	164.80	151.80	94.20
RECAPITULATION:				
Revenue and offsets to outlays	\$47,558.36	\$38,801.27	\$59,617.68	\$48,828.36
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	—	—	—
Transfers and refunds	2,308.93	11.40	5,015.84	111.28
Agency, trust, and investment	3,398.82	2,179.02	5,723.86	2,120.16
Total receipts	\$60,266.11	\$40,991.69	\$70,357.38	\$51,059.80
Balance on hand, including funds	12,743.08	26,215.03	12,166.42	30,016.54
GRAND TOTAL	\$73,009.19	\$67,206.72	\$82,513.80	\$81,076.34

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hancock POPULATION 349	Wendell POPULATION 348	Mashpee POPULATION 343	Heath POPULATION 327
Maintenance	\$46,227.86	\$38,372.79	\$53,490.06	\$47,292.99
<i>Departmental</i>	<i>46,143.26</i>	<i>38,324.19</i>	<i>53,190.06</i>	<i>47,255.99</i>
General government	2,648.25	2,037.67	6,149.25	2,101.47
Protection of persons and property	230.30	215.80	4,233.94	259.50
Health and sanitation	507.74	434.72	1,192.54	581.90
Highways	26,670.70	12,406.35	11,704.48	20,086.98
Charities	7,090.38	10,463.06	12,084.82	7,974.91
Veterans' services	—	72.40	418.00	—
Schools	8,255.78	11,637.33	16,632.69	15,118.38
Libraries	207.89	137.64	139.20	147.55
Recreation	54.84	10.58	19.88	11.15
Pensions	—	—	—	—
Unclassified	477.38	908.64	565.26	974.15
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>84.60</i>	<i>48.60</i>	<i>300.00</i>	<i>37.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	18.66	6.17	516.27	—
<i>Loans, general purposes</i>	<i>18.66</i>	<i>6.17</i>	<i>516.27</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,968.45	59.17	—	1,712.50
<i>Departmental</i>	<i>3,968.45</i>	<i>59.17</i>	<i>—</i>	<i>1,712.50</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,788.45	—	—	1,600.00
Charities	—	—	—	—
Schools	—	59.17	—	112.50
Libraries	180.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	1,200.00	1,755.36	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,200.00</i>	<i>1,755.36</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,220.00	—	5,000.00	37.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,220.00</i>	<i>—</i>	<i>5,000.00</i>	<i>37.00</i>
Refunds	88.93	11.40	15.84	74.28
Agency, trust, and investment	5,629.69	2,448.92	10,598.86	2,103.33
<i>Taxes and licenses for State</i>	<i>544.00</i>	<i>340.00</i>	<i>1,020.00</i>	<i>408.00</i>
<i>Taxes for county</i>	<i>929.92</i>	<i>770.03</i>	<i>3,516.99</i>	<i>924.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,994.97</i>	<i>1,180.49</i>	<i>5,910.07</i>	<i>677.10</i>
<i>All other</i>	<i>160.80</i>	<i>158.40</i>	<i>151.80</i>	<i>94.20</i>
RECAPITULATION.				
Maintenance and interest	\$46,246.52	\$38,378.96	\$54,006.33	\$47,292.99
Permanent debt (except from sinking funds)	—	1,200.00	1,755.36	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,968.45	59.17	—	1,712.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	—	—	—
Transfers (except to sinking funds) and refunds	2,308.93	11.40	5,015.84	111.28
Agency, trust, and investment	5,629.69	2,448.92	10,598.86	2,103.33
Total payments	\$65,153.59	\$42,098.45	\$71,376.39	\$51,220.10
<i>Balance on hand, including funds</i>	<i>7,855.60</i>	<i>25,108.27</i>	<i>11,137.41</i>	<i>29,856.24</i>
GRAND TOTAL	\$73,009.19	\$67,206.72	\$82,513.80	\$81,076.34

¹ Includes \$1,000 paid from gifts for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Monterey POPULATION 305	Savoy POPULATION 294	Goshen POPULATION 278	Windsor POPULATION 274
REVENUE.	\$40,066.51	\$42,809.64	\$41,532.00	\$45,640.61
General	34,958.93	37,063.32	26,997.44	39,195.62
<i>Taxes</i>	<i>21,044.45</i>	<i>16,163.19</i>	<i>14,049.16</i>	<i>16,460.54</i>
Property, poll, and income	19,412.89	14,813.56	13,349.92	15,528.22
Corporation, bank, etc	1,631.56	349.63	699.24	932.32
<i>Licenses and permits</i>	<i>38.50</i>	<i>708.10</i>	<i>1.75</i>	<i>259.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	—	—	<i>200.00</i>
<i>Grants and gifts</i>	<i>13,825.98</i>	<i>21,192.03</i>	<i>12,946.53</i>	<i>22,276.08</i>
For expenses	13,825.98	21,192.03	12,946.53	22,276.08
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,107.58	5,746.32	14,534.56	6,444.99
<i>Special assessments</i>	<i>—</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>578.62</i>	<i>350.76</i>	<i>332.97</i>	<i>436.80</i>
<i>Departmental</i>	<i>4,386.40</i>	<i>5,316.30</i>	<i>13,153.54</i>	<i>4,773.19</i>
General government	23.75	4.00	80.35	—
Protection of persons and property	17.52	—	4.37	13.60
Health and sanitation	—	—	—	70.71
Highways	1,504.93	1,365.38	4,618.28	3,709.81
Charities	2,601.31	3,604.88	1,310.40	860.71
Veterans' services	—	48.00	—	—
Schools	190.50	—	—	—
Libraries	47.39	—	1.20	—
Recreation	—	—	—	—
Unclassified	1.00	294.04	7,138.94	118.36
<i>Public service enterprises</i>	<i>—</i>	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>91.76</i>	—	<i>39.40</i>	—
<i>Interest</i>	<i>50.80</i>	<i>79.26</i>	<i>1,008.65</i>	<i>1,235.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	939.07	1,223.51
All other	50.80	79.26	69.58	11.49
NON-REVENUE.	\$4,250.85	\$6,877.34	\$6,684.72	\$12,501.09
Offsets to outlays	—	—	200.00	—
<i>Departmental</i>	<i>—</i>	—	<i>200.00</i>	—
<i>Public service enterprises</i>	<i>—</i>	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	—	—	—
<i>Premiums</i>	<i>—</i>	—	—	—
Transfers	740.12	5,000.00	3,109.55	22.46
<i>From sinking funds</i>	<i>—</i>	—	—	—
All other	740.12	5,000.00	3,109.55	22.46
Refunds	163.56	8.62	219.75	263.68
Agency, trust, and investment	3,347.17	1,868.72	3,155.42	12,214.95
<i>Taxes and licenses for State</i>	<i>952.00</i>	<i>204.00</i>	<i>408.00</i>	<i>544.00</i>
<i>Taxes for county</i>	<i>1,627.35</i>	<i>348.72</i>	<i>978.26</i>	<i>929.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>665.82</i>	<i>1,182.20</i>	<i>1,661.16</i>	<i>10,628.84</i>
All other	102.00	133.80	108.00	112.20
RECAPITULATION.				
Revenue and offsets to outlays	\$40,066.51	\$42,809.64	\$41,732.00	\$45,640.61
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	903.68	5,008.62	3,329.30	286.14
Agency, trust, and investment	3,347.17	1,868.72	3,155.42	12,214.95
Total receipts	\$44,317.36	\$49,686.98	\$48,216.72	\$58,141.70
Balance on hand, including funds	16,534.00	11,500.19	12,378.96	29,080.31
GRAND TOTAL	\$60,851.36	\$61,187.17	\$60,595.68	\$87,222.01

Graded According to Population of 1945 — Continued.

PAYMENTS.	Monterey POPULATION 305	Savoy POPULATION 294	Goshen POPULATION 278	Windsor POPULATION 274
Maintenance	\$36,461.90	\$38,812.60	\$37,235.80	\$37,629.18
<i>Departmental</i>	<i>36,033.05</i>	<i>38,812.60</i>	<i>36,903.95</i>	<i>37,536.06</i>
General government	1,951.99	2,298.59	1,951.04	1,978.66
Protection of persons and property	842.18	161.70	437.31	118.04
Health and sanitation	432.55	264.98	587.74	827.47
Highways	15,944.57	16,843.27	12,748.20	17,750.82
Charities	5,451.52	8,962.71	2,504.36	3,558.92
Veterans' services	—	162.00	—	—
Schools	10,047.56	9,539.22	10,269.62	12,744.30
Libraries	465.40	63.00	143.20	40.00
Recreation	16.89	7.60	9.05	21.63
Pensions	—	—	—	—
Unclassified	880.39	509.53	8,253.41	496.22
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>428.85</i>	<i>—</i>	<i>304.60</i>	<i>90.69</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>27.27</i>	<i>2.43</i>
Interest	—	—	96.25	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>96.25</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	89.47	—	747.63	1,546.44
<i>Departmental</i>	<i>89.47</i>	<i>—</i>	<i>747.63</i>	<i>1,546.44</i>
General government	—	—	—	—
Protection of persons and property	75.32	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	747.63	1,546.44
Charities	—	—	—	—
Schools	14.15	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	250.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	740.12	5,000.00	3,109.55	22.46
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>740.12</i>	<i>5,000.00</i>	<i>3,109.55</i>	<i>22.46</i>
Refunds	163.56	8.62	219.75	263.68
Agency, trust, and investment	4,062.29	6,873.91	6,650.68	13,237.07
<i>Taxes and licenses for State</i>	<i>952.00</i>	<i>204.00</i>	<i>408.00</i>	<i>544.00</i>
<i>Taxes for county</i>	<i>1,627.35</i>	<i>348.72</i>	<i>978.26</i>	<i>929.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,380.94</i>	<i>6,187.39</i>	<i>5,168.42</i>	<i>11,647.36</i>
<i>All other</i>	<i>102.00</i>	<i>133.80</i>	<i>96.00</i>	<i>115.80</i>
RECAPITULATION.				
Maintenance and interest	\$36,461.90	\$38,812.60	\$37,332.05	\$37,629.18
Permanent debt (except from sinking funds)	—	—	250.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	89.47	—	747.63	1,546.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	903.68	5,008.62	3,329.30	286.14
Agency, trust, and investment	4,062.29	6,873.91	6,650.68	13,237.07
Total payments	\$41,517.34	\$50,695.13	\$48,309.66	\$52,698.83
Balance on hand, including funds	19,334.02	10,492.04	12,286.02	34,523.18
GRAND TOTAL	\$60,851.36	\$61,187.17	\$60,595.68	\$87,222.01

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 265	Leyden POPULATION 254	Washington POPULATION 242	West Tisbury POPULATION 239
REVENUE.	\$29,704.62	\$25,578.96	\$33,797.93	\$24,381.28
General	23,438.88	23,078.80	29,522.99	21,086.90
<i>Taxes</i>	<i>11,398.42</i>	<i>11,389.31</i>	<i>10,715.23</i>	<i>14,925.86</i>
Property, poll, and income	10,927.27	10,806.61	10,365.60	13,096.76
Corporation, bank, etc.	466.15	582.70	349.63	1,829.10
<i>Licenses and permits</i>	<i>550.00</i>	<i>1.50</i>	<i>181.50</i>	<i>10.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>1.35</i>	<i>15.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>11,475.46</i>	<i>11,686.64</i>	<i>18,611.26</i>	<i>6,151.04</i>
For expenses	11,475.46	11,686.64	18,611.26	6,151.04
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	6,265.74	2,500.16	4,274.94	3,294.38
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>290.88</i>	<i>310.20</i>	<i>244.01</i>	<i>321.99</i>
<i>Departmental</i>	<i>5,830.04</i>	<i>2,006.85</i>	<i>4,005.02</i>	<i>2,807.84</i>
General government . . . . .	.15	94.90	—	—
Protection of persons and property . . . . .	.90	4.82	2.72	72.13
Health and sanitation	—	—	—	—
Highways	2,843.97	428.11	1,299.55	8.00
Charities	2,985.02	1,470.12	2,399.40	2,661.03
Veterans' services	—	—	303.35	—
Schools	—	8.40	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	66.68
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>91.60</i>	<i>28.37</i>	<i>—</i>	<i>98.42</i>
<i>Interest</i>	<i>53.22</i>	<i>155.24</i>	<i>25.91</i>	<i>66.13</i>
On sinking funds	—	—	—	—
On trust and investment funds	31.34	71.89	—	66.13
All other	21.88	83.35	25.91	—
NON-REVENUE.	\$8,716.47	\$8,550.64	\$7,781.32	\$3,805.66
Offsets to outlays	—	2,400.00	—	—
<i>Departmental</i>	<i>—</i>	<i>2,400.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	4,000.00	6,500.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>6,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,998.00	71.70	—	251.63
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,998.00</i>	<i>71.70</i>	<i>—</i>	<i>251.63</i>
Refunds . . . . .	.61	—	36.30	2.33
Agency, trust, and investment	1,717.86	2,078.94	1,245.02	3,551.70
<i>Taxes and licenses for State</i>	<i>272.00</i>	<i>340.00</i>	<i>204.00</i>	<i>816.00</i>
<i>Taxes for county</i>	<i>367.70</i>	<i>770.03</i>	<i>348.72</i>	<i>2,226.41</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>956.96</i>	<i>842.31</i>	<i>583.70</i>	<i>401.89</i>
<i>All other</i>	<i>121.20</i>	<i>126.60</i>	<i>103.60</i>	<i>107.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$29,704.62	\$27,978.96	\$33,797.93	\$24,381.28
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	4,000.00	6,500.00	—
Transfers and refunds	1,998.61	71.70	36.30	253.96
Agency, trust, and investment	1,717.86	2,078.94	1,245.02	3,551.70
Total receipts	\$38,421.09	\$34,129.60	\$41,579.25	\$28,186.94
<i>Balance on hand, including funds</i>	<i>10,073.49</i>	<i>19,787.54</i>	<i>16,955.87</i>	<i>16,816.97</i>
GRAND TOTAL	\$48,494.58	\$53,917.14	\$58,535.12	\$45,003.91

Graded According to Population of 1945 — Continued.

PAYMENTS.	Holland POPULATION 265	Leyden POPULATION 254	Washington POPULATION 242	West Tisbury POPULATION 239
Maintenance	\$24,462.12	\$25,743.70	\$30,771.99	\$22,234.56
<i>Departmental</i>	<i>24,208.42</i>	<i>25,615.33</i>	<i>30,711.99</i>	<i>21,786.63</i>
General government	2,122.90	2,015.69	1,011.25	1,602.18
Protection of persons and property	159.40	253.23	142.69	685.88
Health and sanitation	115.74	291.60	198.75	805.95
Highways	7,121.35	9,373.99	13,029.37	4,656.56
Charities	6,148.99	3,985.83	6,178.42	6,347.80
Veterans' services	—	—	100.00	—
Schools	7,612.78	9,208.43	9,454.22	7,538.87
Libraries	496.77	65.31	—	30.97
Recreation	29.59	8.56	57.43	14.14
Pensions	—	—	—	—
Unclassified	400.90	412.69	539.86	104.28
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>253.70</i>	<i>128.37</i>	<i>60.00</i>	<i>447.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	37.04	31.11	35.25	—
<i>Loans, general purposes</i>	<i>37.04</i>	<i>31.11</i>	<i>35.25</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	115.00	4,200.61	130.00	1,046.49
<i>Departmental</i>	<i>115.00</i>	<i>4,200.61</i>	<i>130.00</i>	<i>1,046.49</i>
General government	75.00	—	—	1,046.49
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	4,103.25	130.00	—
Charities	—	—	—	—
Schools	—	97.36	—	—
Libraries	40.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	875.00	4,000.00	6,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>875.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>4,000.00</i>	<i>6,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,998.00	71.70	—	251.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,998.00</i>	<i>71.70</i>	<i>—</i>	<i>251.63</i>
Refunds . . . . .	.61	—	36.30	2.33
Agency, trust, and investment	3,574.94	2,037.33	1,219.82	3,429.27
<i>Taxes and licenses for State</i>	<i>272.00</i>	<i>340.00</i>	<i>204.00</i>	<i>816.00</i>
<i>Taxes for county</i>	<i>367.70</i>	<i>770.03</i>	<i>348.72</i>	<i>2,226.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,814.04</i>	<i>800.70</i>	<i>558.50</i>	<i>279.46</i>
<i>All other</i>	<i>121.20</i>	<i>126.60</i>	<i>108.60</i>	<i>107.40</i>
RECAPITULATION.				
Maintenance and interest	\$24,499.16	\$25,774.81	\$30,807.24	\$22,234.56
Permanent debt (except from sinking funds)	875.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	115.00	4,200.61	130.00	1,046.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	4,000.00	6,500.00	—
Transfers (except to sinking funds) and refunds	1,998.61	71.70	36.30	253.96
Agency, trust, and investment	3,574.94	2,037.33	1,219.82	3,429.27
Total payments	\$31,062.71	\$36,084.45	\$38,693.36	\$26,964.28
<i>Balance on hand, including funds</i>	<i>17,431.87</i>	<i>17,832.69</i>	<i>19,841.76</i>	<i>18,039.63</i>
GRAND TOTAL	\$48,494.58	\$53,917.14	\$58,535.12	\$45,003.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chilmark POPULATION 230	Middlefield POPULATION 226	Plainfield POPULATION 224	Tyringham POPULATION 211
REVENUE.	\$23,848.10	\$35,663.69	\$43,543.21	\$27,109.90
General	20,205.96	31,300.96	36,496.91	24,262.10
<i>Taxes</i>	<i>14,667.89</i>	<i>12,634.34</i>	<i>16,748.07</i>	<i>15,988.89</i>
Property, poll, and income	13,269.41	12,051.65	15,165.38	14,950.31
Corporation, bank, etc.	1,398.48	582.69	582.69	1,038.58
<i>Licenses and permits</i>	<i>29.00</i>	<i>—</i>	<i>1.00</i>	<i>17.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>5,509.07</i>	<i>18,666.62</i>	<i>20,747.84</i>	<i>8,256.21</i>
For expenses	5,509.07	18,666.62	20,747.84	8,256.21
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	3,642.14	4,362.73	7,046.30	2,847.80
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>332.13</i>	<i>237.55</i>	<i>253.70</i>	<i>332.34</i>
<i>Departmental</i>	<i>3,166.68</i>	<i>3,993.77</i>	<i>6,652.27</i>	<i>2,382.07</i>
General government	—	—	64.55	—
Protection of persons and property	5.75	9.25	—	1.76
Health and sanitation	489.00	—	—	—
Highways	97.75	3,256.12	3,307.80	1,124.88
Charities	2,495.21	561.95	3,228.92	1,241.54
Veterans' services	—	—	—	—
Schools	—	162.45	—	—
Libraries	66.37	—	6.00	13.89
Recreation	—	—	—	—
Unclassified	12.60	4.00	45.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>49.50</i>	<i>45.96</i>	<i>2.00</i>	<i>50.95</i>
<i>Interest</i>	<i>93.83</i>	<i>85.45</i>	<i>138.33</i>	<i>82.44</i>
On sinking funds	—	—	—	—
On trust and investment funds	62.06	56.62	69.70	10.29
All other	31.77	28.83	68.63	72.15
NON-REVENUE.	\$8,327.52	\$3,705.11	\$2,545.60	\$4,755.11
Offsets to outlays	4,962.58	—	—	—
<i>Departmental</i>	<i>4,962.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	36.22	1,498.12	111.14	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	36.22	1,498.12	111.14	2,000.00
Refunds	3.50	477.21	—	—
Agency, trust, and investment	3,325.22	1,729.78	2,434.46	2,755.11
<i>Taxes and licenses for State</i>	<i>816.00</i>	<i>340.00</i>	<i>340.00</i>	<i>544.00</i>
<i>Taxes for county</i>	<i>2,226.41</i>	<i>815.22</i>	<i>815.22</i>	<i>929.92</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>200.41</i>	<i>445.96</i>	<i>1,232.44</i>	<i>1,176.19</i>
All other	82.40	128.60	46.80	105.00
RECAPITULATION.				
Revenue and offsets to outlays	\$28,810.68	\$35,663.69	\$43,543.21	\$27,109.90
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	39.72	1,975.33	111.14	2,000.00
Agency, trust, and investment	3,325.22	1,729.78	2,434.46	2,755.11
Total receipts	\$32,175.62	\$39,368.80	\$46,088.81	\$31,865.01
<i>Balance on hand, including funds</i>	<i>14,559.97</i>	<i>16,447.58</i>	<i>33,717.42</i>	<i>11,975.11</i>
GRAND TOTAL	\$46,735.59	\$54,816.38	\$79,806.23	\$43,840.12

Graded According to Population of 1945 — Continued.

PAYMENTS.	Chilmark POPULATION 230	Middlefield POPULATION 226	Plainfield POPULATION 224	Tyringham POPULATION 211
Maintenance	\$19,533.11	\$33,208.21	\$36,926.71	\$21,300.24
<i>Departmental</i>	<i>19,083.61</i>	<i>33,072.21</i>	<i>36,889.71</i>	<i>21,139.29</i>
General government	1,672.53	1,717.65	1,975.24	1,422.11
Protection of persons and property	255.51	278.31	191.95	186.66
Health and sanitation	1,617.06	224.53	464.60	273.74
Highways	3,906.68	18,056.70	14,715.39	8,626.03
Charities	5,277.31	1,199.80	7,431.80	2,858.10
Veterans' services	—	—	90.28	—
Schools	5,806.97	11,009.80	10,831.48	6,928.71
Libraries	276.78	99.28	198.71	471.75
Recreation	13.90	7.84	8.89	60.94
Pensions	—	—	—	—
Unclassified	256.87	478.30	981.37	302.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>449.50</i>	<i>136.00</i>	<i>37.00</i>	<i>160.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	40.00	—	—	—
<i>Loans, general purposes</i>	<i>40.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,022.75	—	—	3,488.01
<i>Departmental</i>	<i>6,022.75</i>	<i>—</i>	<i>—</i>	<i>3,488.01</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,997.75	—	—	2,932.40
Charities	—	—	—	—
Schools	—	—	—	555.61
Libraries	—	—	—	—
Recreation	25.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	36.22	1,498.12	111.14	2,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>36.22</i>	<i>1,498.12</i>	<i>111.14</i>	<i>2,000.00</i>
Refunds	3.50	477.21	—	—
Agency, trust, and investment	3,324.06	3,348.28	1,898.32	4,372.63
<i>Taxes and licenses for State</i>	<i>816.00</i>	<i>340.00</i>	<i>340.00</i>	<i>544.00</i>
<i>Taxes for county</i>	<i>2,226.41</i>	<i>815.22</i>	<i>815.22</i>	<i>929.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>201.25</i>	<i>2,064.46</i>	<i>696.30</i>	<i>2,786.51</i>
<i>All other</i>	<i>80.40</i>	<i>128.60</i>	<i>46.80</i>	<i>112.20</i>
RECAPITULATION.				
Maintenance and interest	\$19,573.11	\$33,208.21	\$36,926.71	\$21,300.24
Permanent debt (except from sinking funds)	1,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,022.75	—	—	3,488.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	39.72	1,975.33	111.14	2,000.00
Agency, trust, and investment	3,324.06	3,348.28	1,898.32	4,372.63
Total payments	\$29,959.64	\$38,531.82	\$38,936.17	\$31,160.88
<i>Balance on hand, including funds</i>	<i>16,775.95</i>	<i>16,284.56</i>	<i>40,870.06</i>	<i>12,679.24</i>
GRAND TOTAL	\$46,735.59	\$54,816.38	\$79,806.23	\$43,840.12

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Alford POPULATION 207	Hawley POPULATION 203	Shutesbury POPULATION 201	Rowe POPULATION 178
REVENUE.	\$34,286.09	\$35,011.20	\$29,976.64	\$39,032.21
General	27,950.32	29,684.52	26,081.70	32,530.96
Taxes	17,545.00	12,781.91	12,232.17	21,321.48
Property, poll, and income	16,962.31	12,315.76	11,532.93	20,069.15
Corporation, bank, etc.	582.69	466.15	699.24	1,752.33
Licenses and permits	—	.50	1.00	6.50
Fines and forfeits	—	—	—	—
Grants and gifts	10,405.32	16,902.11	13,028.53	10,702.98
For expenses	10,405.32	16,902.11	13,028.53	10,702.98
For outlays	—	—	—	—
All other	—	—	820.00	—
Commercial	6,335.77	5,326.68	3,894.94	6,501.25
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	612.81	323.96	171.09	149.20
Departmental	5,342.29	4,503.59	3,125.45	6,272.21
General government	43.00	—	14.70	5.00
Protection of persons and property	2.00	11.60	1.10	89.50
Health and sanitation	—	—	—	—
Highways	1,076.69	2,363.38	1,452.37	4,581.78
Charities	3,396.44	1,846.06	1,650.17	1,497.38
Veterans' services	80.00	120.00	—	—
Schools	744.16	86.45	—	10.00
Libraries	—	—	—	4.55
Recreation	—	—	—	—
Unclassified	—	76.10	7.11	84.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	60.05	—	33.78	—
Interest	320.62	499.13	564.62	79.84
On sinking funds	—	—	—	—
On trust and investment funds	20.20	3.26	434.05	53.60
All other	300.42	495.87	130.57	26.24
NON-REVENUE.	\$4,305.30	\$6,477.85	\$3,166.49	\$8,373.82
Offsets to outlays	—	—	—	—
Departmental	—	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	5,000.00	—	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	5,000.00	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,980.20	—	468.84	5,068.19
From sinking funds	—	—	—	—
All other	2,980.20	—	468.84	5,068.19
Refunds	—	20.71	95.51	78.98
Agency, trust, and investment	1,325.10	1,457.14	2,602.14	3,226.65
Taxes and licenses for State	340.00	272.00	408.00	748.00
Taxes for county	581.20	616.02	924.03	1,694.06
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	273.90	503.12	1,202.91	711.39
All other	130.00	66.00	67.20	73.20
RECAPITULATION.				
Revenue and offsets to outlays	\$34,286.09	\$35,011.20	\$29,976.64	\$39,032.21
Premiums	—	5,000.00	—	—
Municipal indebtedness	—	20.71	564.35	5,147.17
Transfers and refunds	2,980.20	1,457.14	2,602.14	3,226.65
Agency, trust, and investment	1,325.10	—	—	—
Total receipts	\$38,591.39	\$41,489.05	\$33,143.13	\$47,406.03
Balance on hand, including funds	9,144.42	25,376.60	24,083.90	34,204.65
GRAND TOTAL	\$47,735.81	\$66,865.65	\$57,227.03	\$81,610.68

Graded According to Population of 1945 — Continued.

PAYMENTS.	Aiford POPULATION 207	Hawley POPULATION 203	Shutesbury POPULATION 201	Rowe POPULATION 178
Maintenance	\$24,465.11	\$26,745.37	\$25,036.35	\$31,536.52
<i>Departmental</i>	<i>24,366.02</i>	<i>26,745.37</i>	<i>24,841.52</i>	<i>31,431.92</i>
General government	1,907.96	1,081.84	1,332.09	2,065.80
Protection of persons and property	99.89	26.50	405.40	545.11
Health and sanitation	166.09	385.66	177.87	610.32
Highways	8,029.00	11,376.46	9,423.05	15,848.48
Charities	7,196.10	5,032.17	3,999.45	4,041.56
Veterans' services	234.00	204.98	—	75.25
Schools	6,415.03	8,265.26	8,519.62	7,073.19
Libraries	75.50	10.00	272.26	279.63
Recreation	7.84	7.51	131.35	12.77
Pensions	—	—	—	—
Unclassified	234.61	354.99	580.43	879.81
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>99.09</i>	<i>—</i>	<i>194.83</i>	<i>104.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	24.17	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>24.17</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	445.00	—	294.91	—
<i>Departmental</i>	<i>445.00</i>	<i>—</i>	<i>294.91</i>	<i>—</i>
General government	—	—	14.50	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	445.00	—	280.41	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,980.20	—	468.84	5,068.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,980.20</i>	<i>—</i>	<i>468.84</i>	<i>5,068.19</i>
Refunds	—	20.71	95.51	78.98
Agency, trust, and investment	4,342.90	1,460.40	2,495.14	8,219.15
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>272.00</i>	<i>408.00</i>	<i>748.00</i>
<i>Taxes for county</i>	<i>581.20</i>	<i>616.02</i>	<i>924.03</i>	<i>1,694.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,277.90</i>	<i>506.88</i>	<i>1,095.91</i>	<i>5,703.89</i>
<i>All other</i>	<i>143.80</i>	<i>66.00</i>	<i>67.20</i>	<i>73.20</i>
RECAPITULATION.				
Maintenance and interest	\$24,465.11	\$26,769.54	\$25,036.35	\$31,536.52
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	445.00	—	294.91	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds	2,980.20	20.71	564.35	5,147.17
Agency, trust, and investment	4,342.90	1,460.40	2,495.14	8,219.15
Total payments	\$32,233.21	\$33,250.65	\$28,390.75	\$44,902.84
<i>Balance on hand, including funds</i>	<i>15,502.60</i>	<i>33,615.00</i>	<i>28,836.28</i>	<i>36,707.84</i>
GRAND TOTAL	\$47,735.81	\$66,865.65	\$57,227.03	\$81,610.68

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.		Monroe POPULATION 171	Montgomery POPULATION 137	Peru POPULATION 116	Gay Head POPULATION 114
REVENUE.		\$36,925.95	\$18,651.04	\$25,989.33	\$10,815.12
General		34,383.90	16,139.37	23,240.68	8,623.68
<i>Taxes</i>		26,710.64	8,675.42	10,946.43	4,819.20
Property, poll, and income		14,441.08	8,092.73	10,363.73	4,469.57
Corporation, bank, etc.		12,269.56	582.69	582.70	349.63
<i>Licenses and permits</i>		274.00	—	—	26.00
<i>Fines and forfeits</i>		—	—	—	—
<i>Grants and gifts</i>		7,399.26	7,463.95	12,294.25	3,778.48
For expenses		7,399.26	7,463.95	12,294.25	3,778.48
For outlays		—	—	—	—
<i>All other</i>		—	—	—	—
Commercial		2,542.05	2,511.67	2,748.65	2,191.44
<i>Special assessments</i>		—	—	—	—
To meet expenses		—	—	—	—
To meet outlays		—	—	—	—
<i>Privileges</i>		143.39	189.11	122.40	114.87
<i>Departmental</i>		2,397.60	1,059.90	2,573.29	2,038.60
General government		2.91	16.00	1.75	5.25
Protection of persons and property		4.42	29.65	—	—
Health and sanitation		—	—	—	—
Highways		549.45	36.88	602.08	—
Charities		1,225.04	977.37	1,968.71	2,021.51
Veterans' services		—	—	—	—
Schools		596.00	—	—	—
Libraries		5.96	—	—	—
Recreation		—	—	—	—
Unclassified		13.82	—	.75	11.84
<i>Public service enterprises</i>		—	—	—	—
Electric light		—	—	—	—
Water		—	—	—	—
All other		—	—	—	—
<i>Cemeteries</i>		—	—	—	—
<i>Interest</i>		1.06	1,262.66	52.96	37.97
On sinking funds		—	—	—	—
On trust and investment funds		—	1,200.00	—	—
All other		1.06	62.66	52.96	37.97
NON-REVENUE.		\$4,658.54	\$24,774.29	\$2,624.90	\$947.50
Offsets to outlays		—	350.00	482.00	—
<i>Departmental</i>		—	350.00	482.00	—
<i>Public service enterprises</i>		—	—	—	—
<i>Cemeteries</i>		—	—	—	—
Municipal indebtedness		—	—	—	—
<i>Loans, general purposes</i>		—	—	—	—
<i>Loans, public service enterprises</i>		—	—	—	—
<i>Loans, cemeteries</i>		—	—	—	—
<i>Bonds refunded, current year</i>		—	—	—	—
<i>Temporary loans (including revenue loans)</i>		—	—	—	—
<i>Unpaid warrants or orders, current year</i>		—	—	—	—
<i>Premiums</i>		—	—	—	—
Transfers		49.55	2,200.00	6.00	—
<i>From sinking funds</i>		—	—	—	—
All other		49.55	2,200.00	6.00	—
Refunds		12.00	—	408.82	165.05
Agency, trust, and investment		4,596.99	22,224.29	1,728.08	782.45
<i>Taxes and licenses for State</i>		1,088.00	340.00	340.00	204.00
<i>Taxes for county</i>		2,464.09	459.61	581.20	556.60
<i>Reimbursements for grade crossings</i>		—	—	—	—
<i>Sinking and other permanent funds</i>		999.90	21,346.08	728.28	—
All other		45.00	78.60	78.60	21.85
RECAPITULATION.					
Revenue and offsets to outlays		\$36,925.95	\$19,001.04	\$26,471.33	\$10,815.12
Premiums		—	—	—	—
Municipal indebtedness		—	—	—	—
Transfers and refunds		61.55	2,200.00	414.82	165.05
Agency, trust, and investment		4,596.99	22,224.29	1,728.08	782.45
Total receipts		\$41,584.49	\$43,425.33	\$28,614.23	\$11,762.62
Balance on hand, including funds		21,984.55	13,623.04	9,185.13	1,593.42
GRAND TOTAL		\$63,569.04	\$57,048.37	\$37,799.36	\$13,356.04

Graded According to Population of 1945 — Continued.

PAYMENTS.	Monroe POPULATION 171	Montgomery POPULATION 137	Peru POPULATION 116	Gay Head POPULATION 114
Maintenance	\$29,905.47	\$18,166.56	\$24,896.53	\$9,125.24
<i>Departmental</i>	29,905.47	17,776.99	24,856.63	9,125.24
General government	1,502.92	1,288.47	1,649.59	1,050.95
Protection of persons and property	81.57	254.10	116.31	76.88
Health and sanitation	671.78	183.68	73.84	96.25
Highways	11,622.09	9,402.49	12,504.37	—
Charities	2,587.36	1,755.38	4,345.57	4,748.77
Veterans' services	110.36	—	—	—
Schools	10,034.83	4,409.39	5,475.32	2,923.87
Libraries	214.97	213.90	—	41.69
Recreation	216.89	21.79	6.22	4.28
Pensions	—	—	—	—
Unclassified	2,862.70	247.79	685.31	182.55
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	380.92	40.00	—
<i>Administration of trust funds</i>	—	8.65	—	—
Interest	325.00	—	—	26.25
<i>Loans, general purposes</i>	325.00	—	—	26.25
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,045.00	760.14	2,879.92	—
<i>Departmental</i>	2,045.00	760.14	2,879.92	—
General government	—	—	71.59	—
Protection of persons and property	—	—	2,469.96	—
Health and sanitation	—	—	—	—
Highways	2,045.00	654.36	212.64	—
Charities	—	—	—	—
Schools	—	105.78	125.73	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,000.00	—	—	390.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	—	—	390.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	49.55	2,200.00	6.00	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	49.55	2,200.00	6.00	—
Refunds	12.00	—	408.82	165.05
Agency, trust, and investment	4,596.99	22,147.69	1,722.08	784.70
<i>Taxes and licenses for State</i>	1,088.00	340.00	340.00	204.00
<i>Taxes for county</i>	2,464.09	459.61	581.20	556.60
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	999.90	21,269.48	722.28	—
<i>All other</i>	45.00	78.60	78.60	24.10
RECAPITULATION.				
Maintenance and interest	\$30,230.47	\$18,166.56	\$24,896.53	\$9,151.49
Permanent debt (except from sinking funds)	2,000.00	—	—	300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,045.00	760.14	2,879.92	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	61.55	2,200.00	414.82	165.05
Agency, trust, and investment	4,596.99	22,147.69	1,722.08	784.70
Total payments	\$38,934.01	\$43,274.39	\$29,913.35	\$10,401.24
Balance on hand, including funds	24,635.03	13,773.98	7,886.01	2,954.80
GRAND TOTAL	\$63,569.04	\$57,048.37	\$37,799.36	\$13,356.04

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Tolland POPULATION 111	Gosnold POPULATION 107	New Ashford POPULATION 99	Mount Washington POPULATION 53
REVENUE.	\$27,054.69	\$22,498.43	\$9,824.88	\$11,418.98
General	25,713.34	20,642.49	9,502.83	10,150.20
<i>Taxes</i>	<i>12,002.36</i>	<i>19,234.73</i>	<i>4,308.98</i>	<i>5,555.46</i>
Property, poll, and income	11,186.58	16,903.93	4,075.89	5,205.83
Corporation, bank, etc.	815.78	2,330.80	233.09	349.63
<i>Licenses and permits</i>	<i>—</i>	<i>3.00</i>	<i>302.50</i>	<i>11.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>13,710.98</i>	<i>1,404.76</i>	<i>4,891.85</i>	<i>4,583.74</i>
For expenses	13,710.98	1,404.76	4,891.35	4,583.74
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	1,341.35	1,855.94	322.05	1,268.78
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>172.88</i>	<i>39.00</i>	<i>111.69</i>	<i>82.54</i>
<i>Departmental</i>	<i>1,126.82</i>	<i>3.17</i>	<i>186.89</i>	<i>1,154.86</i>
General government	—	—	.35	3.35
Protection of persons and property	2.30	—	2.00	11.00
Health and sanitation	—	—	—	—
Highways	23.50	—	—	1,140.50
Charities	1,072.02	—	184.54	—
Veterans' services	—	—	—	—
Schools	29.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	3.17	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,813.77</i>	<i>—</i>	<i>—</i>
Electric light	—	762.36	—	—
Water	—	1,051.41	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>41.65</i>	<i>—</i>	<i>23.47</i>	<i>31.39</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	27.32
All other	41.65	—	23.47	4.07
NON-REVENUE.	\$3,423.05	\$17,522.34	\$7,851.39	\$1,474.05
Offsets to outlays	—	6,535.20	5,112.41	—
<i>Departmental</i>	<i>—</i>	<i>6,535.20</i>	<i>5,112.41</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,480.00	999.00	2,150.00	740.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,480.00</i>	<i>999.00</i>	<i>2,150.00</i>	<i>740.00</i>
Refunds	7.80	37.60	—	42.68
Agency, trust, and investment	1,935.25	4,950.54	588.98	691.37
<i>Taxes and licenses for State</i>	<i>476.00</i>	<i>1,360.00</i>	<i>136.00</i>	<i>204.00</i>
<i>Taxes for county</i>	<i>643.47</i>	<i>3,583.34</i>	<i>232.48</i>	<i>348.72</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>763.58</i>	<i>—</i>	<i>161.10</i>	<i>106.85</i>
<i>All other</i>	<i>52.20</i>	<i>7.20</i>	<i>59.40</i>	<i>31.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$27,054.69	\$29,033.63	\$14,937.29	\$11,418.98
Premiums	—	—	—	—
Municipal indebtedness	—	5,000.00	—	—
Transfers and refunds	1,487.80	1,036.60	2,150.00	782.68
Agency, trust, and investment	1,935.25	4,950.54	588.98	691.37
Total receipts	\$30,477.74	\$40,020.77	\$17,676.27	\$12,893.03
<i>Balance on hand, including funds</i>	<i>15,746.29</i>	<i>11,284.15</i>	<i>12,297.42</i>	<i>10,589.87</i>
GRAND TOTAL	\$46,224.03	\$51,304.92	\$29,973.69	\$23,482.90

Graded According to Population of 1945 — Continued.

PAYMENTS.	Tolland POPULATION 111	Gosnold POPULATION 107	New Ashford POPULATION 99	Mount Washington POPULATION 53
Maintenance	\$22,581.42	\$21,224.12	\$8,402.36	\$7,852.99
<i>Departmental</i>	<i>22,581.42</i>	<i>12,099.82</i>	<i>8,366.56</i>	<i>7,834.99</i>
General government	1,026.27	2,512.22	1,177.38	855.23
Protection of persons and property	92.12	425.60	17.53	18.25
Health and sanitation	181.18	1,987.65	59.44	27.65
Highways	12,934.04	996.70	1,753.50	5,086.47
Charities	543.50	125.00	827.26	—
Veterans' services	25.56	—	—	—
Schools	7,587.06	5,685.13	4,412.65	1,542.45
Libraries	99.59	276.91	5.00	34.98
Recreation	7.84	18.75	3.15	3.64
Pensions	—	—	—	—
Unclassified	84.26	71.86	110.65	266.32
<i>Public service enterprises</i>	<i>—</i>	<i>8,959.30</i>	<i>—</i>	<i>—</i>
Electric light	—	4,751.19	—	—
Water	—	4,208.11	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>165.00</i>	<i>35.80</i>	<i>18.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	187.37	—	8.00
<i>Loans, general purposes</i>	<i>—</i>	<i>187.37</i>	<i>—</i>	<i>8.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	9,244.87	8,250.70	—
<i>Departmental</i>	<i>—</i>	<i>8,691.45</i>	<i>8,250.70</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	8,691.45	8,250.70	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>553.42</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	553.42	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,480.00	999.00	2,150.00	740.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,480.00</i>	<i>999.00</i>	<i>2,150.00</i>	<i>740.00</i>
Refunds	7.80	37.60	—	42.68
Agency, trust, and investment	3,389.15	5,942.34	2,438.98	1,458.69
<i>Taxes and licenses for State</i>	<i>476.00</i>	<i>1,360.00</i>	<i>136.00</i>	<i>204.00</i>
<i>Taxes for county</i>	<i>643.47</i>	<i>3,583.34</i>	<i>232.48</i>	<i>348.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,217.48</i>	<i>999.00</i>	<i>2,011.10</i>	<i>874.17</i>
<i>All other</i>	<i>52.20</i>	<i>—</i>	<i>59.40</i>	<i>31.80</i>
RECAPITULATION.				
Maintenance and interest	\$22,581.42	\$21,411.49	\$8,402.36	\$7,860.99
Permanent debt (except from sinking funds)	—	—	—	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	9,244.87	8,250.70	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds	1,487.80	1,036.60	2,150.00	782.68
Agency, trust, and investment	3,389.15	5,942.34	2,438.98	1,458.69
Total payments	\$27,458.37	\$42,635.30	\$21,242.04	\$10,902.36
<i>Balance on hand, including funds</i>	<i>18,765.66</i>	<i>8,669.62</i>	<i>8,731.65</i>	<i>12,580.54</i>
GRAND TOTAL	\$46,224.03	\$51,304.92	\$29,973.69	\$23,482.90

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (220 TOWNS).		POPULATION 401,213
REVENUE.		\$31,801,373.25
General		25,228,066.13
<i>Taxes</i>		19,149,203.99
Property, poll, and income		17,495,804.16
Corporation, bank, etc.		1,653,399.83
<i>Licenses and permits</i>		339,092.24
<i>Fines and forfeits</i>		20,062.05
<i>Grants and gifts</i>		5,673,008.95
For expenses		5,660,855.85
For outlays		12,153.10
<i>All other</i>		46,708.90
Commercial		6,573,307.12
<i>Special assessments</i>		20,834.52
To meet expenses		15,344.27
To meet outlays		5,490.25
<i>Privileges</i>		445,019.78
<i>Departmental</i>	1	3,779,937.48
General government		46,732.03
Protection of persons and property		35,338.32
Health and sanitation		65,518.18
Highways		675,006.15
Charities		2,536,530.08
Veterans' services		29,577.04
Schools		317,841.74
Libraries		13,175.52
Recreation		6,548.31
Unclassified	1	53,670.11
<i>Public service enterprises</i>		1,986,522.21
Electric light		875,178.56
Water		1,100,190.93
All other		11,152.72
<i>Cemeteries</i>		104,732.17
<i>Interest</i>		236,210.96
On sinking funds		—
On trust and investment funds		146,469.47
All other		89,741.49
NON-REVENUE.		\$7,150,870.17
Offsets to outlays		246,769.21
<i>Departmental</i>		242,919.76
<i>Public service enterprises</i>		3,849.45
<i>Cemeteries</i>		—
Municipal indebtedness		1,456,506.15
<i>Loans, general purposes</i>		104,400.00
<i>Loans, public service enterprises</i>		272,200.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		1,063,750.00
<i>Unpaid warrants or orders, current year</i>		14,484.03
<i>Premiums</i>		1,672.12
Transfers		1,547,267.50
<i>From sinking funds</i>		—
<i>All other</i>		1,547,267.50
Refunds		88,016.57
Agency, trust, and investment		3,812,310.74
<i>Taxes and licenses for State</i>		625,234.00
<i>Taxes for county</i>		1,148,769.02
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,923,615.87
<i>All other</i>		114,691.85
RECAPITULATION.		
Revenue and offsets to outlays		\$32,048,142.46
Premiums		1,672.12
Municipal indebtedness		1,454,834.03
Transfers and refunds		1,635,284.07
Agency, trust, and investment		3,812,310.74
Total receipts		\$38,952,243.42
Balance on hand, including funds		13,480,252.75
GRAND TOTAL		\$52,432,496.17

1 Includes \$371.29 from administration of trust funds.

Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (220 TOWNS).										POPULATION 401,213
Maintenance	.	.	.	.	.	.	.	.	.	\$27,272,104.10
<i>Departmental</i>	.	.	.	.	.	.	.	.	.	25,665,439.99
General government	.	.	.	.	.	.	.	.	.	1,722,430.21
Protection of persons and property	.	.	.	.	.	.	.	.	.	1,936,161.38
Health and sanitation	.	.	.	.	.	.	.	.	.	975,584.68
Highways	.	.	.	.	.	.	.	.	.	5,416,656.57
Charities	.	.	.	.	.	.	.	.	.	5,858,499.91
Veterans' services	.	.	.	.	.	.	.	.	.	191,891.69
Schools	.	.	.	.	.	.	.	.	.	8,493,876.12
Libraries	.	.	.	.	.	.	.	.	.	332,873.62
Recreation	.	.	.	.	.	.	.	.	.	184,251.94
Pensions	.	.	.	.	.	.	.	.	.	48,841.06
Unclassified	.	.	.	.	.	.	.	.	.	504,372.81
<i>Public service enterprises</i>	.	.	.	.	.	.	.	.	.	1,356,933.53
Electric light	.	.	.	.	.	.	.	.	.	702,003.08
Water	.	.	.	.	.	.	.	.	.	646,776.45
All other	.	.	.	.	.	.	.	.	.	8,154.00
<i>Cemeteries</i>	.	.	.	.	.	.	.	.	.	246,798.75
<i>Administration of trust funds</i>	.	.	.	.	.	.	.	.	.	2,931.83
Interest	.	.	.	.	.	.	.	.	.	172,351.59
<i>Loans, general purposes</i>	.	.	.	.	.	.	.	.	.	72,466.08
<i>Loans, public service enterprises</i>	.	.	.	.	.	.	.	.	.	199,885.51
<i>Loans, cemeteries</i>	.	.	.	.	.	.	.	.	.	-
Outlays	.	.	.	.	.	.	.	.	.	1,721,167.35
<i>Departmental</i>	.	.	.	.	.	.	.	.	.	1,107,876.57
General government	.	.	.	.	.	.	.	.	.	55,971.03
Protection of persons and property	.	.	.	.	.	.	.	.	.	122,886.44
Health and sanitation	.	.	.	.	.	.	.	.	.	43,632.26
Highways	.	.	.	.	.	.	.	.	.	626,854.54
Charities	.	.	.	.	.	.	.	.	.	95.00
Schools	.	.	.	.	.	.	.	.	.	126,575.44
Libraries	.	.	.	.	.	.	.	.	.	5,597.38
Recreation	.	.	.	.	.	.	.	.	.	98,583.81
Unclassified	.	.	.	.	.	.	.	.	.	27,680.67
<i>Public service enterprises</i>	.	.	.	.	.	.	.	.	.	597,726.72
Electric light	.	.	.	.	.	.	.	.	.	92,852.63
Water	.	.	.	.	.	.	.	.	.	472,388.75
All other	.	.	.	.	.	.	.	.	.	32,485.34
<i>Cemeteries</i>	.	.	.	.	.	.	.	.	.	15,664.06
Municipal indebtedness	.	.	.	.	.	.	.	.	.	2,013,600.31
<i>From sinking funds</i>	.	.	.	.	.	.	.	.	.	-
<i>From revenue and other sources</i>	.	.	.	.	.	.	.	.	.	281,836.90
<i>Bonds refunded, current year</i>	.	.	.	.	.	.	.	.	.	-
<i>Temporary loans (including revenue loans)</i>	.	.	.	.	.	.	.	.	.	1,186,419.07
<i>Warrants or orders, previous years</i>	.	.	.	.	.	.	.	.	.	8,344.34
Transfers	.	.	.	.	.	.	.	.	.	1,547,267.50
<i>To sinking funds from revenue</i>	.	.	.	.	.	.	.	.	.	-
<i>All other</i>	.	.	.	.	.	.	.	.	.	1,547,267.50
Refunds	.	.	.	.	.	.	.	.	.	88,016.57
Agency, trust, and investment	.	.	.	.	.	.	.	.	.	5,138,511.22
<i>Taxes and licenses for State</i>	.	.	.	.	.	.	.	.	.	625,234.00
<i>Taxes for county</i>	.	.	.	.	.	.	.	.	.	1,148,769.02
<i>Expenditures for grade crossings</i>	.	.	.	.	.	.	.	.	.	-
<i>Sinking and other permanent funds</i>	.	.	.	.	.	.	.	.	.	3,249,445.85
<i>All other</i>	.	.	.	.	.	.	.	.	.	116,062.35

RECAPITULATION.

Maintenance and interest	.	.	.	.	.	.	.	.	.	\$27,444,455.69
Permanent debt (except from sinking funds)	.	.	.	.	.	.	.	.	.	281,836.90
Sinking fund requirements from revenue	.	.	.	.	.	.	.	.	.	-
Outlays	.	.	.	.	.	.	.	.	.	1,721,167.35
Permanent debt from sinking funds	.	.	.	.	.	.	.	.	.	-
Bonds refunded, current year	.	.	.	.	.	.	.	.	.	-
Temporary loans	.	.	.	.	.	.	.	.	.	1,194,763.41
Transfers (except to sinking funds) and refunds	.	.	.	.	.	.	.	.	.	1,635,284.07
Agency, trust, and investment	.	.	.	.	.	.	.	.	.	5,138,511.22
Total payments	.	.	.	.	.	.	.	.	.	\$37,953,018.64
Balance on hand, including funds	.	.	.	.	.	.	.	.	.	14,479,477.53
GRAND TOTAL	.	.	.	.	.	.	.	.	.	\$52,432,496.17

¹ Includes \$45 paid from proceeds of sale of electric light plant.² Includes \$11,000 paid from offsets to outlays; \$1,000 paid from gifts for outlays; \$500 paid from proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1945.*

TOWNS. (Population under 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	
Scituate	\$422,000.00	—	—	\$422,000.00	—	—	—
Holden	—	—	—	—	—	—	—
Westwood	139,266.87	\$130,000.00	—	—	—	—	\$9,266.87
Westport	30,000.00	30,000.00	—	—	—	—	—
Dudley	46,000.00	36,000.00	—	10,000.00	—	—	—
Williamstown	282,000.00	—	—	282,000.00	—	—	—
Weston	143,000.00	63,000.00	—	80,000.00	—	—	—
Templeton	24,000.00	24,000.00	—	—	—	—	—
Dalton	—	—	—	—	—	—	—
Blackstone	117,800.00	47,800.00	—	—	\$70,000.00	—	—
Lee	39,950.00	39,950.00	—	—	—	—	—
Acushnet	27,800.00	4,200.00	—	23,600.00	—	—	—
Medfield	236,125.00	141,000.00	—	—	30,000.00	\$7,125.00	—
Bedford	7,000.00	—	—	58,000.00	—	—	—
Sharon	47,200.00	12,000.00	—	7,000.00	—	2,200.00	—
East Bridgewater	32,000.00	32,000.00	—	33,000.00	—	—	—
Rockport	125,000.00	47,000.00	—	78,000.00	—	—	—
Ayer	38,000.00	14,000.00	—	24,000.00	—	—	—
Wayland	34,000.00	32,000.00	—	2,000.00	—	—	—
Westford	—	—	—	—	—	—	—
East Longmeadow	11,500.00	7,500.00	—	4,000.00	—	—	—
Belchertown	—	—	—	—	—	—	1,256.38
Holbrook	21,256.38	20,000.00	—	2,000.00	—	—	—
West Bridgewater	2,000.00	—	—	—	—	—	—
Provincetown	8,000.00	—	—	8,000.00	—	—	—
Cohasset	5,000.00	5,000.00	—	—	—	—	—
Bourne	—	—	—	—	—	—	—
Warren	60,000.00	60,000.00	—	—	—	—	—
Bellingham	245,000.00	41,000.00	—	200,000.00	—	4,000.00	—
Barre	21,000.00	3,000.00	—	18,000.00	—	—	—
Wilbraham	33,000.00	—	—	33,000.00	—	—	—
Hull	110,000.00	110,000.00	—	—	—	—	—
Medway	57,000.00	37,000.00	—	20,000.00	—	—	—
Hopedale	12,000.00	12,000.00	—	—	—	—	—
Holliston	140,000.00	15,000.00	—	125,000.00	—	—	—
North Brookfield	—	—	—	—	—	—	—

[illegible]

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1945 — Continued.*

	TOWNS (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
						Revenue	Anticipation Highway Reimbursement	
Hatfield	—	—	—	—	—	—	—
Westminster	\$13,500.00	\$13,500.00	—	—	—	—	—
Groveland	27,000.00	27,000.00	—	—	—	—	—
Norwell	45,000.00	45,000.00	—	—	—	—	—
Marion	71,250.00	65,000.00	—	\$6,250.00	—	—	—
Hardwick	2,400.00	2,400.00	—	—	—	—	—
Harwich	115,000.00	37,000.00	—	78,000.00	—	—	—
Northfield	22,500.00	22,500.00	—	—	—	—	—
Sudbury	20,000.00	13,000.00	—	—	—	\$7,000.00	—
Norfolk	—	—	—	—	—	—	—
Lincoln	15,000.00	—	—	15,000.00	—	—	—
Mattapoisett	12,000.00	10,000.00	—	2,000.00	—	—	—
Georgetown	95,000.00	—	—	95,000.00	—	—	—
Sterling	44,000.00	13,000.00	—	31,000.00	—	—	—
Southwick	39,500.00	6,000.00	—	33,500.00	—	—	—
Plainville	10,000.00	10,000.00	—	—	—	—	—
Freetown	—	—	—	—	—	—	—
Williamsburg	8,000.00	8,000.00	—	—	—	—	—
Fenbrooke	126,000.00	22,000.00	—	104,000.00	—	—	—
Dennis	—	—	—	—	—	—	—
Sheffield	—	—	—	—	—	—	—
Stockbridge	43,000.00	43,000.00	—	—	—	—	—
Tisbury	10,000.00	10,000.00	—	—	—	—	—
Cheshire	—	—	—	—	—	—	—
Littleton	12,000.00	12,000.00	—	—	—	—	—
Shelburne	12,000.00	12,000.00	—	—	—	—	—
Newbury	1,000.00	1,000.00	—	—	—	—	—
Millville	—	—	—	—	—	—	—
Rowley	—	—	—	—	—	—	—
Dover	—	—	—	—	—	—	—
Essex	—	—	—	—	—	—	—
Rutland	25,400.00	25,400.00	—	—	—	—	—
Lanesborough	1,875.00	—	—	—	—	1,875.00	—
Lakeville	—	—	—	—	—	—	—
Orleans	73,500.00	73,500.00	—	—	—	—	—
Buckland	—	—	—	—	—	—	—

[illegible]

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1945 — Concluded.*

	TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
						Revenue	Anticipation Highway	Reimbursement	
Paxton .	.	\$53,000.00	\$1,000.00	—	\$52,000.00	—	—	—	—
Charlmont .	.	9,000.00	9,000.00	—	—	—	—	—	—
Boxford .	.	9,000.00	9,000.00	—	—	—	—	—	—
Brewster .	.	—	—	—	—	—	—	—	—
Royalston .	.	15,500.00	15,500.00	—	—	—	—	—	—
Petersham .	.	—	—	—	—	—	—	—	—
Carlisle .	.	—	—	—	—	—	—	—	—
Becket .	.	13,000.00	13,000.00	—	—	—	—	—	—
Granville .	.	—	—	—	—	—	—	—	—
Richmond .	.	7,000.00	7,000.00	—	—	—	—	—	—
Eastham .	.	6,000.00	6,000.00	—	—	—	—	—	—
Leverett .	.	—	—	—	—	—	—	—	—
Tirol .	.	10,000.00	10,000.00	—	—	—	—	—	—
Egremont .	.	—	—	—	—	—	—	—	—
Plympton .	.	1,500.00	1,500.00	—	—	—	\$6,000.00	—	—
Cumington .	.	6,000.00	—	—	—	—	—	—	—
Blandford .	.	8,900.00	6,400.00	—	2,500.00	—	—	—	—
Pelham .	.	—	—	—	—	—	—	—	—
Phillipston .	.	—	—	—	—	—	—	—	—
Dunstable .	.	500.00	—	—	500.00	—	—	—	—
Oakham .	.	—	—	—	—	—	—	—	—
Westhampton .	.	—	—	—	—	—	—	—	—
New Braintree .	.	9,000.00	9,000.00	—	—	—	—	—	—
Florida .	.	3,000.00	—	—	—	—	3,000.00	—	—
Warwick .	.	—	—	—	—	—	—	—	—
Otis .	.	—	—	—	—	—	—	—	—
Chesterfield .	.	—	—	—	—	—	—	—	—
Sandisfield .	.	—	—	—	—	—	—	—	—
New Salem .	.	6,400.00	5,400.00	—	—	—	—	—	—
Worthington .	.	13,000.00	13,000.00	—	—	—	—	1,000.00	—
Boxborough .	.	—	—	—	—	—	—	—	—
Wales .	.	—	—	—	—	—	—	—	—
Hancock .	.	—	—	—	—	—	—	—	—
Wendell .	.	—	—	—	—	—	—	—	—
Mashpee .	.	—	—	—	—	—	—	—	—
Heath .	.	15,500.00	15,500.00	—	—	—	—	—	—

[illegible]

TABLE III. — *Relation of Indebtedness to Valuation — 1945.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1945, together with the supplemental assessment of December, 1945, and the valuation of motor vehicles for the year 1945.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Ninety-one towns having no funded or fixed debt are omitted from this table.

Towns. (Population under 5,000)	Population of 1945	Percentage of Net Debt of Valuation	Valuation of 1945 including Motor Vehicles	Net Funded or Fixed Debt
1 Bellingham	3,494	8.4	\$2,865,890	\$241,000.00
2 Medfield	4,199	6.8	2,910,590	199,000.00
3 Southborough	2,330	5.6	3,014,315	168,000.00
4 Marshfield	2,405	5.5	8,301,664	456,000.00
5 Oak Bluffs	1,345	5.0	4,928,145	248,000.00
6 Georgetown	1,978	4.9	1,928,554	95,000.00
7 Paxton	850	4.8	1,098,084	53,000.00
8 West Newbury	1,503	4.7	1,305,369	61,900.00
9 Williamstown	4,623	4.2	6,734,229	282,000.00
10 Pembroke	1,821	4.0	3,188,708	126,000.00
11 Granby	1,143	3.9	1,226,657	48,000.00
12 Hanover	3,018	3.8	4,779,921	181,000.00
13 Sturbridge	2,329	3.7	1,633,949	60,800.00
14 Holliston	3,311	3.6	3,837,072	140,000.00
15 Townsend	2,298	3.6	2,213,289	79,000.00
16 North Reading	3,089	3.3	2,974,217	98,600.00
17 Scituate	4,873	3.2	13,131,614	422,000.00
18 Southampton	1,102	2.8	1,139,932	32,000.00
19 Warren	3,498	2.8	2,165,252	60,000.00
20 Burlington	2,656	2.2	2,468,852	54,000.00
21 Northborough	2,958	2.1	2,224,615	47,450.00
22 Rockport	3,992	2.1	5,887,845	125,000.00
23 Royalston	750	2.1	733,955	15,500.00
24 Avon	2,533	2.1	1,877,258	39,500.00
25 Brimfield	975	2.0	1,027,248	21,000.00
26 Sterling	1,897	2.0	2,177,778	44,000.00
27 Ashland	2,920	2.0	3,445,595	69,600.00
28 Blackstone	4,349	2.0	2,371,821	47,800.00
29 Worthington	363	1.9	693,787	13,000.00
30 Dudley	4,725	1.9	2,456,980	46,000.00
31 Norwell	2,147	1.9	2,430,916	45,000.00
32 Hamilton	2,387	1.8	5,389,902	95,000.00
33 Westwood	4,797	1.7	7,447,835	130,000.00
34 Kingston	2,922	1.7	4,700,085	81,000.00
35 Rutland	1,561	1.7	1,489,128	25,400.00
36 Groveland	2,150	1.7	1,599,156	27,000.00
37 Wellfleet	851	1.7	2,261,043	38,000.00
38 Medway	3,363	1.7	3,446,010	57,000.00
39 Orleans	1,543	1.7	4,445,162	73,500.00
40 Huntington	1,242	1.6	1,052,217	17,250.00
41 New Salem	364	1.6	340,331	5,400.00
42 Southwick	1,885	1.6	2,489,768	39,500.00
43 Monroe	171	1.5	710,972	11,000.00
44 Hubbardston	1,019	1.5	841,705	13,000.00
45 Rehoboth	3,036	1.5	2,773,845	41,000.00
46 Ashfield	933	1.5	1,230,632	18,000.00
47 Becket	682	1.5	889,345	13,000.00
48 Mashpee	343	1.4	1,073,361	15,500.00
49 Harwich	2,071	1.4	8,089,280	115,000.00
50 New Braintree	409	1.4	634,116	9,000.00
51 Deerfield	3,083	1.3	4,376,555	59,000.00
52 Marion	2,120	1.3	5,314,851	71,260.00
53 Dighton	3,021	1.3	3,246,726	43,000.00
54 Weston	4,473	1.3	10,912,547	143,000.00
55 Mendon	1,504	1.3	1,477,251	19,000.00
56 Shirley	2,459	1.3	1,821,019	23,100.00
57 Norton	3,096	1.2	2,565,139	31,000.00
58 West Boylston	2,382	1.2	2,560,561	30,000.00
59 Sunderland	1,018	1.1	1,222,751	14,000.00
60 Northfield	2,064	1.1	1,968,241	22,500.00
61 Salisbury	2,622	1.1	3,140,828	35,000.00
62 Middleton	2,415	1.1	2,171,439	24,000.00
63 Hinsdale	1,276	1.1	1,005,972	11,000.00
64 Boylston	1,313	1.1	995,914	10,500.00
65 Stockbridge	1,739	1.0	4,130,169	43,000.00
66 Blandford	521	1.0	871,498	8,900.00
67 Acushnet	4,272	1.0	2,791,023	27,800.00
68 Ayer	3,967	1.0	3,821,710	38,000.00
69 Charlemont	812	1.0	931,742	9,000.00
70 Wilbraham	3,442	0.9	3,536,525	33,000.00
71 Lee	4,347	0.9	4,292,091	39,950.00
72 Richmond	646	0.9	783,742	7,000.00
73 Templeton	4,435	0.9	2,747,245	24,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1945* — Continued.

TOWNS. (Population under 5,000)	Population of 1945	Percentage of Net Debt of Valuation	Valuation of 1945 including Motor Vehicles	Net Funded or Fixed Debt
74 Chester	1,252	0.8	\$1,201,001	\$10,000.00
75 Barre	3,485	0.8	2,524,102	21,000.00
76 Sharon	4,073	0.7	6,234,409	45,000.00
77 Boxford	811	0.7	1,273,437	9,000.00
78 Hopkinton	2,856	0.7	3,413,896	24,000.00
79 Westminster	2,153	0.7	1,952,502	13,500.00
80 East Bridgewater	4,008	0.7	4,730,705	32,000.00
81 Hull	3,388	0.7	16,625,629	110,000.00
82 Goshen	278	0.6	395,851	2,500.00
83 Holbrook	3,716	0.6	3,211,167	20,000.00
84 Clarksburg	1,401	0.6	643,922	4,000.00
85 Russell	1,221	0.6	2,492,590	15,200.00
86 Plainville	1,837	0.6	1,645,686	10,000.00
87 Williamsburg	1,828	0.6	1,381,545	8,000.00
88 Wayland	3,901	0.6	5,913,321	34,000.00
89 Truro	582	0.5	1,882,440	10,000.00
90 Princeton	866	0.5	1,209,325	6,000.00
91 Charlton	3,051	0.5	1,972,908	9,700.00
92 Westport	4,748	0.5	6,123,822	30,000.00
93 Gay Head	114	0.5	185,938	900.00
94 Harvard	1,065	0.5	2,175,670	10,500.00
95 Sudbury	2,051	0.5	2,816,774	13,000.00
96 Shelburne	1,656	0.4	2,770,663	12,000.00
97 Topsfield	1,153	0.4	2,721,528	11,000.00
98 Littleton	1,673	0.4	2,976,724	12,000.00
99 Eastham	604	0.4	1,508,632	6,000.00
100 Lincoln	1,998	0.4	3,931,723	15,000.00
101 Hopedale	3,317	0.4	3,191,334	12,000.00
102 Yarmouth	2,461	0.4	6,329,841	23,000.00
103 East Brookfield	1,070	0.4	1,113,433	4,000.00
104 Acton	2,869	0.3	3,756,767	13,000.00
105 Mattapoisett	1,994	0.3	3,510,481	12,000.00
106 Mount Washington	53	0.3	248,311	800.00
107 Millis	2,329	0.3	2,867,571	9,000.00
108 Nantucket	2,870	0.3	12,122,434	38,000.00
109 Bedford	4,170	0.2	2,883,993	7,000.00
110 Lancaster	3,037	0.2	2,968,283	7,000.00
111 Lenox	2,951	0.2	4,597,581	10,000.00
112 Plympton	545	0.2	789,060	1,500.00
113 Tisbury	1,719	0.2	5,432,371	10,000.00
114 East Longmeadow	3,805	0.2	6,433,721	11,500.00
115 Provincetown	3,564	0.2	4,534,807	8,000.00
116 Pepperell	3,119	0.2	2,885,251	5,000.00
117 Lynnfield	2,921	0.2	5,289,143	9,000.00
118 Holland	265	0.2	310,141	500.00
119 Hardwick	2,115	0.2	1,512,677	2,400.00
120 New Marlborough	896	0.1	1,400,642	2,000.00
121 Chilmark	230	0.1	789,115	1,000.00
122 Nahant	2,396	0.1	5,057,379	6,000.00
123 Dunstable	440	0.1	478,773	500.00
124 Brookfield	1,390	0.1	1,272,847	1,200.00
125 Duxbury	2,432	0.1	7,711,920	5,000.00
126 West Bridgewater	3,605	0.1	3,732,760	2,000.00
127 Cohasset	3,540	0.1	9,541,159	5,000.00
128 Newbury	1,636	1 —	2,226,744	1,000.00
129 Hampden	1,153	1 —	919,316	400.00
Totals	2401,213	—	\$560,381,738	\$5,912,810.00

¹ Less than one-tenth of one per cent.² Includes 114,322 population of 91 towns having no funded or fixed debt.³ (See next sheet.)

TABLE III. — *Relation of Indebtedness to Valuation — 1945 — Concluded.*

Includes \$157,794,380 valuation of 91 towns having no funded or fixed debt, as shown in the following list:

Alford	\$330,983	Gill	\$ 942,578	Petersham	\$1,401,141
Ashburnham	1,715,276	Gosnold	1,249,641	Phillipston	476,110
Ashby	1,173,939	Granville	1,971,637	Plainfield	349,740
Belchertown	1,668,015	Groton	3,720,304	Raynham	2,109,900
Berkley	939,388	Hadley	3,064,034	Rochester	1,353,970
Berlin	1,133,407	Halifax	1,660,460	Rowe	672,282
Bernardston	986,831	Hancock	478,099	Rowley	1,498,015
Bolton	1,236,366	Hanson	3,117,110	Sandisfield	811,567
Bourne	9,838,120	Hatfield	2,992,562	Sandwich	2,846,294
Boxborough	417,079	Hawley	264,423	Savoy	225,235
Brewster	2,274,746	Heath	436,507	Sheffield	1,916,391
Buckland	2,751,367	Holden	4,011,832	Sherborn	2,229,390
Carlisle	1,161,823	Lakeville	1,659,959	Shutesbury	378,011
Carver	3,174,733	Lanesborough	1,458,624	Stow	1,533,865
Chatham	7,400,945	Leverett	517,163	Sutton	2,033,155
Cheshire	1,167,041	Leyden	311,548	Tolland	398,440
Chesterfield	584,881	Lunenburg	2,791,126	Tyngsborough	1,334,506
Colrain	1,320,122	Manchester	8,552,536	Tyringham	489,615
Conway	976,738	Merrimac	1,886,332	Upton	1,350,626
Cummington	592,833	Middlefield	324,091	Wales	400,067
Dalton	5,268,264	Millville	1,000,904	Warwick	375,992
Dennis	5,797,599	Monterey	913,082	Washington	216,345
Douglas	1,888,288	Montgomery	267,336	Wendell	298,411
Dover	4,080,216	New Ashford	142,109	Wenham	3,871,026
Edgartown	4,383,031	Norfolk	1,473,637	West Brookfield	1,478,392
Egremont	1,045,799	North Brookfield	2,554,756	Westford	3,803,360
Erving	1,772,773	Oakham	456,549	Westhampton	482,507
Essex	1,788,602	Otis	729,477	West Stockbridge	1,213,979
Florida	1,429,092	Pelham	591,520	West Tisbury	863,247
Freetown	1,654,476	Peru	286,654	Whately	1,132,428
				Windsor	471,010

TABLE IV. — *Debt Transactions for 1945 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 282), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 283, to 285). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 152 to 263, under the section "Municipal Indebtedness."

TOWNS (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Scituate	—	—	—	—	—	—	—	—	\$33,000.00	—	—	—
Holden	—	—	—	—	—	—	\$11,000.00	—	—	—	—	—
Westwood	—	—	—	\$75,000.00	—	\$9,266.87	7,000.00	—	—	\$75,000.00	—	\$5,394.71
Dudley	\$6,000.00	—	\$10,000.00	—	\$10,125.00	—	4,200.00	—	4,000.00	50,000.00	\$10,125.00	—
Williamstown	—	—	—	—	—	—	—	—	11,000.00	—	—	—
Weston	—	—	—	—	—	—	12,000.00	—	15,000.00	—	—	—
Templeton	—	—	—	—	—	—	4,000.00	—	—	—	—	—
Dalton	—	—	—	—	—	—	8,400.00	—	—	—	—	—
Blackstone	—	—	—	70,000.00	—	—	5,200.00	—	—	65,000.00	—	—
Lee	—	—	—	—	—	—	5,000.00	—	—	—	—	—
Acushnet	—	—	—	—	—	—	1,400.00	—	4,400.00	—	—	—
Medfield	—	—	—	30,000.00	7,125.00	—	10,000.00	—	10,000.00	30,000.00	7,125.00	—
Bedford	—	—	15,000.00	100,000.00	2,200.00	—	5,000.00	—	2,000.00	100,000.00	3,000.00	—
Sharon	—	—	—	—	—	—	6,000.00	—	—	—	—	—
East Bridgewater	—	—	—	—	—	—	—	—	—	—	—	—
Rockport	—	—	—	—	—	—	12,000.00	—	6,000.00	—	—	—
Ayer	—	—	—	—	—	—	7,000.00	—	8,000.00	—	—	—
Wayland	—	—	—	—	—	—	4,000.00	—	2,000.00	—	—	—
Westford	—	—	—	—	—	—	—	—	—	—	15,000.00	—
East Longmeadow	—	—	—	—	—	—	6,500.00	—	2,800.00	—	—	—
Belchertown	—	—	—	—	—	—	500.00	—	—	—	—	—
Holbrook	—	—	—	—	—	1,256.38	2,000.00	—	1,000.00	—	—	1,045.06
West Bridgewater	—	—	—	—	—	—	—	—	2,000.00	—	—	—
Provincetown	—	—	—	40,000.00	—	—	6,000.00	—	2,000.00	40,000.00	—	—
Cohasset	—	—	—	—	—	—	5,000.00	—	—	—	—	—
Bourne	—	—	—	—	—	—	—	—	—	—	—	—
Warren	—	—	—	20,000.00	—	—	8,500.00	—	—	20,000.00	—	—
Bellingham	—	—	—	50,000.00	4,000.00	—	8,000.00	\$1,450.00	9,530.00	75,000.00	4,000.00	—
Barnstable	—	—	—	—	—	—	1,000.00	—	2,000.00	—	—	—
Wilbraham	—	—	—	—	—	—	—	—	4,000.00	—	—	—
Hull	40,000.00	—	—	—	—	—	13,000.00	—	—	—	—	—

Medway	-	-	40,000.00	-	5,000.00	-	4,000.00	40,000.00	-	-
Hopedale	-	-	-	-	6,000.00	-	-	-	-	-
Holliston	-	125,000.00	-	-	4,000.00	-	-	-	120,000.00	-
North Brookfield	-	-	-	-	-	-	-	-	-	-
Pepperell	-	-	-	-	5,000.00	-	-	-	-	-
Norton	-	-	-	-	-	-	-	-	-	-
North Reading	-	-	-	-	2,000.00	-	2,494.75	-	-	-
Deerfield	-	-	-	-	8,000.00	-	-	-	-	-
Charlton	4,000.00	-	-	-	1,800.00	-	-	-	-	-
Lancaster	-	-	-	-	8,000.00	-	-	-	-	-
Rehoboth	-	-	-	-	6,500.00	-	-	-	-	-
Dighton	-	-	-	-	-	-	-	-	-	-
Hanover	-	-	-	-	2,000.00	-	-	-	-	-
Northborough	-	-	-	-	2,000.00	-	-	-	-	-
Lenox	-	-	-	-	5,000.00	-	-	-	-	-
Kingston	-	75,000.00	-	-	-	-	-	-	-	-
Lynnfield	-	-	-	-	7,000.00	-	-	-	-	-
Ashland	-	16,200.00	30,000.00	-	900.00	-	-	30,000.00	-	-
Nantucket	-	-	100,000.00	-	9,000.00	-	-	100,000.00	-	-
Acton	-	-	-	-	3,000.00	-	-	-	-	-
Hopkinton	-	-	-	-	4,000.00	-	-	-	-	-
Groton	-	-	-	-	-	-	-	-	12,000.00	-
Douglas	-	-	-	-	-	-	-	-	-	-
Lunenburg	-	-	-	-	-	-	-	-	-	-
Burlington	-	-	60,000.00	-	5,000.00	-	-	60,000.00	-	-
Hanson	-	-	-	-	500.00	-	-	-	-	-
Salisbury	-	-	-	-	-	-	-	-	-	-
Sutton	35,000.00	-	-	-	-	-	-	-	-	-
Hadley	-	-	-	-	-	-	-	-	-	-
Manchester	-	-	-	-	-	-	-	-	-	-
Avon	-	-	-	-	5,000.00	-	-	-	-	-
Yarmouth	-	-	-	-	12,000.00	-	-	-	-	-
Shirley	-	-	-	-	3,400.00	-	-	-	-	-
Duxbury	-	-	-	-	5,000.00	-	-	-	-	-
Middleton	-	-	-	-	3,000.00	-	-	-	-	-
Marshfield	-	30,000.00	-	-	16,000.00	-	-	-	-	-
Nahant	-	-	30,000.00	-	4,000.00	-	-	30,000.00	-	-
Upton	-	-	-	-	-	-	-	-	-	-
Hamilton	-	-	-	-	5,000.00	-	-	-	-	-
Merrimac	-	-	-	-	-	-	-	-	4,500.00	-
West Boylston	-	-	-	-	3,000.00	-	-	-	-	-
Southborough	-	-	5,000.00	-	3,000.00	-	-	-	-	-
Mills	-	-	-	-	6,000.00	-	-	-	-	-
Sturbridge	-	-	-	-	5,000.00	-	-	-	-	-

90.47

TABLE IV. — Debt Transactions for 1945 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Ashburnham	-	-	-	-	-	-	-	-	\$5,000.00	-	-	-
Townsend	-	-	-	-	-	\$2,924.91	\$1,000.00	-	-	-	-	\$1,698.14
Raynham	-	-	-	-	-	-	-	-	-	-	-	-
Chatham	-	-	-	-	-	-	-	-	-	-	-	-
Hatfield	-	-	-	-	-	-	1,500.00	-	-	-	-	-
Westminster	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Groveland	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Norwell	-	-	-	-	-	-	-	-	-	-	-	-
Marion	-	-	-	-	-	-	10,000.00	-	6,260.00	-	\$1,200.00	-
Hardwick	-	-	-	-	-	-	1,200.00	-	-	-	-	-
Harwich	-	-	-	-	-	-	7,000.00	-	8,000.00	-	-	-
Northfield	-	-	-	-	-	-	4,500.00	-	-	-	-	-
Sudbury	-	-	-	\$7,000.00	-	-	3,000.00	-	-	\$7,000.00	-	-
Norfolk	-	-	-	-	-	-	-	-	5,000.00	-	-	-
Lincoln	-	-	-	-	-	-	-	-	1,500.00	-	-	-
Mattapoisett	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Georgetown	-	-	-	-	-	-	-	-	-	-	-	-
Sterling	-	-	-	-	-	-	3,000.00	-	10,500.00	-	-	-
Southwick	-	-	-	-	-	-	2,000.00	-	5,000.00	-	-	-
Plainville	-	-	-	-	-	-	2,000.00	-	3,500.00	-	-	-
Freetown	-	-	-	-	-	-	-	-	-	-	-	-
Williamsburg	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Pembroke	-	-	-	-	-	-	6,000.00	-	8,000.00	-	-	-
Dennis	-	-	-	-	-	-	-	-	-	-	-	-
Sheffield	-	-	-	-	-	-	-	-	-	-	-	-
Stockbridge	\$4,000.00	-	-	-	-	-	3,000.00	-	-	-	-	-
Tisbury	-	-	-	-	\$1,000.00	-	2,000.00	-	-	-	1,000.00	-
Cheshire	-	-	-	-	-	-	-	-	-	-	-	-
Littleton	-	-	-	-	-	-	4,000.00	-	-	-	-	-
Shelburne	-	-	-	-	-	-	3,000.00	-	-	-	-	-
Newbury	-	-	-	-	-	-	1,000.00	-	-	-	5,750.00	-
Millville	-	-	-	-	-	-	-	-	-	-	-	-
Rowley	-	-	-	-	-	-	3,000.00	-	-	-	-	-
Dover	-	-	-	25,000.00	-	-	-	-	-	25,000.00	-	-
Essex	-	-	-	-	-	-	-	-	-	-	-	-
Rutland	1,400.00	-	-	-	-	-	5,200.00	-	-	-	-	-

1 \$28,000 district water debt assumed. See Acushnet.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1945.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Westwood	\$82.84	—	\$82.84	—
Weston	121.28	—	121.28	—
Hull	178.64	—	178.64	—
Nahant	3,879.45	—	63.31	\$3,816.14
Dover	63.18	—	63.18	—
Totals	\$4,325.39	—	\$509.25	\$3,816.14

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1945.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Seituate	\$33,000.00	\$33,000.00	—	—	—
Holden	1,450.00	—	\$1,450.00	—	—
Westwood	11,082.84	11,000.00	—	\$82.84	—
Westport	7,000.00	7,000.00	—	—	—
Dudley	9,600.00	8,200.00	1,400.00	—	—
Williamstown	11,000.00	11,000.00	—	—	—
Weston	27,121.28	27,000.00	—	121.28	—
Templeton	5,456.00	4,000.00	1,456.00	—	—
Dalton	8,400.00	8,400.00	—	—	—
Blackstone	6,200.00	5,200.00	1,000.00	—	—
Lee	5,000.00	5,000.00	—	—	—
Acushnet	5,800.00	5,800.00	—	—	—
Medfield	20,000.00	20,000.00	—	—	—
Bedford	1,000.00	1,000.00	—	—	—
Sharon	7,000.00	7,000.00	—	—	—
East Bridgewater	6,000.00	6,000.00	—	—	—
Rockport	18,000.00	18,000.00	—	—	—
Ayer	15,000.00	15,000.00	—	—	—
Wayland	6,000.00	6,000.00	—	—	—
East Longmeadow	9,300.00	9,300.00	—	—	—
Belchertown	500.00	500.00	—	—	—
Holbrook	3,000.00	3,000.00	—	—	—
West Bridgewater	2,000.00	2,000.00	—	—	—
Provincetown	8,000.00	8,000.00	—	—	—
Cohasset	5,000.00	5,000.00	—	—	—
Warren	9,500.00	8,500.00	1,000.00	—	—
Bellingham	18,980.00	17,530.00	—	—	\$1,450.00
Barre	3,000.00	3,000.00	—	—	—
Wilbraham	4,000.00	4,000.00	—	—	—
Hull	13,178.64	13,000.00	—	178.64	—
Medway	9,000.00	9,000.00	—	—	—
Hopedale	6,000.00	6,000.00	—	—	—
Holliston	4,000.00	4,000.00	—	—	—
North Brookfield	1,100.00	—	1,100.00	—	—
Pepperell	5,000.00	5,000.00	—	—	—
Norton	4,000.00	4,000.00	—	—	—
North Reading	11,494.75	9,000.00	—	—	2,494.75
Deerfield	8,000.00	8,000.00	—	—	—
Charlton	2,500.00	1,800.00	700.00	—	—
Lancaster	1,500.00	1,500.00	—	—	—
Rehoboth	8,000.00	8,000.00	—	—	—
Dighton	6,500.00	6,500.00	—	—	—
Hanover	14,000.00	14,000.00	—	—	—
Northborough	8,725.00	7,725.00	1,000.00	—	—
Lenox	10,000.00	10,000.00	—	—	—
Kingston	3,000.00	3,000.00	—	—	—
Lynnfield	7,000.00	7,000.00	—	—	—
Ashland	12,300.00	12,300.00	—	—	—
Nantucket	11,000.00	11,000.00	—	—	—
Acton	3,000.00	3,000.00	—	—	—
Hopkinton	7,000.00	7,000.00	—	—	—
Douglas	3,000.00	2,000.00	1,000.00	—	—
Lunenburg	900.00	—	900.00	—	—
Burlington	5,000.00	5,000.00	—	—	—
Hanson	5,000.00	5,000.00	—	—	—
Salisbury	500.00	500.00	—	—	—
Avon	6,500.00	6,500.00	—	—	—
Yarmouth	16,000.00	16,000.00	—	—	—
Shirley	3,400.00	3,400.00	—	—	—
Duxbury	5,000.00	5,000.00	—	—	—
Middleton	3,000.00	3,000.00	—	—	—
Marshfield	31,000.00	31,000.00	—	—	—
Nahant	7,879.45	4,000.00	—	3,879.45	—
Hamilton	10,000.00	10,000.00	—	—	—
West Boylston	4,000.00	3,000.00	1,000.00	—	—
Southborough	15,000.00	15,000.00	—	—	—
Millis	8,000.00	8,000.00	—	—	—
Sturbridge	10,000.00	10,000.00	—	—	—
Ashburnham	1,000.00	—	1,000.00	—	—
Townsend	5,000.00	5,000.00	—	—	—
Raynham	1,000.00	1,000.00	—	—	—
Westminster	2,050.00	1,500.00	550.00	—	—
Groveland	2,000.00	2,000.00	—	—	—
Norwell	5,000.00	5,000.00	—	—	—
Marion	16,260.00	16,260.00	—	—	—
Hardwick	2,400.00	1,200.00	1,200.00	—	—
Harwich	15,000.00	15,000.00	—	—	—
Northfield	4,500.00	4,500.00	—	—	—
Sudbury	3,000.00	3,000.00	—	—	—
Lincoln	5,000.00	5,000.00	—	—	—

¹ Serial loans amounting to \$11,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1945 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Mattapoisett	\$ 3,500.00	\$ 3,500.00	-	-	-
Georgetown	10,500.00	10,500.00	-	-	-
Sterling	8,700.00	8,000.00	\$700.00	-	-
Southwick	5,000.00	15,000.00	-	-	-
Plainville	2,000.00	2,000.00	-	-	-
Williamsburg	1,000.00	1,000.00	-	-	-
Pembroke	14,000.00	14,000.00	-	-	-
Stockbridge	3,000.00	3,000.00	-	-	-
Tisbury	2,000.00	2,000.00	-	-	-
Littleton	4,000.00	4,000.00	-	-	-
Shelburne	3,000.00	3,000.00	-	-	-
Newbury	1,000.00	1,000.00	-	-	-
Millville	750.00	-	750.00	-	-
Rowley	3,000.00	3,000.00	-	-	-
Dover	63.18	-	-	\$63.18	-
Rutland	5,200.00	5,200.00	-	-	-
Orleans	6,500.00	6,500.00	-	-	-
Mendon	2,550.00	2,000.00	550.00	-	-
West Newbury	3,500.00	3,500.00	-	-	-
Clarksburg	2,000.00	2,000.00	-	-	-
Brookfield	2,920.00	2,400.00	520.00	-	-
Oak Bluffs	15,000.00	15,000.00	-	-	-
Boylston	2,375.00	2,500.00	375.00	-	-
Hinsdale	2,110.40	2,110.40	-	-	-
Chester	5,000.00	5,000.00	-	-	-
Huntington	2,150.00	2,150.00	-	-	-
Russell	6,000.00	6,000.00	-	-	-
Hampden	400.00	400.00	-	-	-
Topsfield	7,000.00	7,000.00	-	-	-
Granby	3,000.00	3,000.00	-	-	-
Berlin	400.00	-	400.00	-	-
Southampton	2,000.00	2,000.00	-	-	-
East Brookfield	1,000.00	1,000.00	-	-	-
Harvard	7,400.00	7,400.00	-	-	-
West Stockbridge	1,000.00	1,000.00	-	-	-
Hubbardston	1,370.00	1,000.00	370.00	-	-
Sunderland	3,000.00	3,000.00	-	-	-
Brimfield	2,000.00	2,000.00	-	-	-
Ashfield	2,000.00	2,000.00	-	-	-
Gill	500.00	500.00	-	-	-
New Marlborough	2,000.00	2,000.00	-	-	-
Princeton	2,000.00	2,000.00	-	-	-
Wellfleet	3,000.00	3,000.00	-	-	-
Paxton	4,890.00	4,500.00	390.00	-	-
Charlemont	1,000.00	1,000.00	-	-	-
Boxford	2,000.00	2,000.00	-	-	-
Royalston	2,000.00	2,000.00	-	-	-
Petersham	1,000.00	1,000.00	-	-	-
Becket	2,000.00	2,000.00	-	-	-
Richmond	1,000.00	1,000.00	-	-	-
Eastham	1,000.00	1,000.00	-	-	-
Truro	1,000.00	1,000.00	-	-	-
Plympton	1,500.00	1,500.00	-	-	-
Blandford	2,800.00	2,800.00	-	-	-
Phillipston	150.00	-	150.00	-	-
Dunstable	250.00	250.00	-	-	-
New Braintree	1,200.00	1,000.00	200.00	-	-
New Salem	900.00	900.00	-	-	-
Worthington	1,000.00	1,000.00	-	-	-
Wendell	1,200.00	1,200.00	-	-	-
Mashpee	755.38	250.00	-	-	\$255.36
Goshen	250.00	250.00	-	-	-
Holland	875.00	875.00	-	-	-
Chilmark	1,000.00	1,000.00	-	-	-
Monroe	2,000.00	2,000.00	-	-	-
Gay Head	300.00	300.00	-	-	-
Mount Washington	800.00	800.00	-	-	-
Totals	\$806,336.90	\$778,650.40	\$19,161.00	\$4,325.39	\$4,200.11

1 Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.

2 Serial loans amounting to \$1,000 were paid from gifts for outlays.

The following towns showed no payments on account of funded or fixed debt:

Alford	Chesterfield	Granville	Manchester	Rochester	Tyringham
Ashby	Colrain	Groton	Merrimac	Rowe	Upton
Berkley	Conway	Hadley	Middlefield	Sandisfield	Wales
Bernardston	Cummington	Halifax	Monterey	Sandwich	Warwick
Bolton	Dennis	Hancock	Montgomery	Savoy	Washington
Bourne	Edgartown	Hatfield	New Ashford	Sheffield	Wenham
Boxborough	Egremont	Hawley	Norfolk	Sherborn	West Brookfield
Brewster	Erving	Heath	Oakham	Shutesbury	Westford
Buckland	Essex	Lakeville	Otis	Stow	Westhampton
Carlisle	Florida	Lanesborough	Pelham	Sutton	West Tisbury
Carver	Freetown	Leverett	Peru	Tolland	Whately
Chatham	Gosnold	Leyden	Plainfield	Tyngsborough	Windsor
Cheshire					

D I V I S I O N C

C A S H B A L A N C E S

TABLE VII. — *Cash Balances.*

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1945					CASH AT END OF 1945				
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Scituate . . .	\$237,032.15	\$234,633.60	—	\$46.80	\$2,351.75	\$225,417.02	\$222,416.50	—	\$46.80	\$2,953.72
Holmen . . .	157,162.58	155,254.94	—	—	1,908.04	153,617.73	151,670.79	—	—	1,946.94
Westwood . .	65,262.57	64,272.24	—	—	990.33	97,612.99	96,031.73	—	—	1,581.26
Westport . .	112,934.90	112,019.59	—	—	935.31	131,963.01	130,956.59	—	—	1,006.42
Dudley . . .	110,821.21	110,213.25	\$219.78	\$202.73	185.45	63,070.00	62,673.32	—	\$211.23	—
Williamstown .	256,608.95	256,608.95	—	—	—	241,221.76	241,221.76	—	—	185.45
Weston . . .	165,295.22	156,013.68	261.70	6,619.41	2,400.43	183,256.34	176,007.96	283.90	6,914.60	49.88
Templeton . .	104,110.18	103,136.00	200.00	303.66	470.52	103,468.38	102,558.30	100.00	346.56	463.52
Dalton . . .	160,374.80	155,972.82	288.29	3,126.41	987.28	152,684.10	147,531.44	212.55	3,592.18	1,347.93
Blackstone . .	90,977.85	90,977.85	—	—	—	107,996.83	107,996.83	—	—	—
Lee . . .	106,549.99	103,759.11	250.00	—	2,215.84	160,452.58	159,994.26	—	—	458.32
Acushnet . . .	68,013.09	67,956.78	—	—	56.31	69,572.00	69,476.69	—	—	95.31
Medfield . . .	81,571.93	73,328.12	550.44	6,565.86	1,127.51	91,346.63	87,891.41	791.39	20,373.92	2,289.91
Bedford . . .	94,236.77	90,832.61	250.00	2,760.39	269.80	83,746.78	77,682.98	406.60	2,431.13	2,431.13
Sharon . . .	57,518.77	54,886.63	263.07	1,439.39	929.68	43,557.45	39,401.99	278.83	2,352.05	1,524.58
East Bridgewater	92,429.85	91,463.06	—	99.21	867.58	71,323.23	70,332.83	—	119.22	871.18
Rockport . . .	155,470.85	155,060.88	37.50	257.83	114.64	133,146.15	131,348.98	—	—	1,797.17
Ayer . . .	82,769.71	81,820.39	—	25.36	923.78	94,379.00	94,353.44	—	25.56	—
Wayland . . .	168,231.64	164,638.99	1,128.81	420.96	2,042.88	201,927.35	200,074.32	1,541.10	291.97	19.46
Westford . . .	115,351.15	114,137.20	—	62.58	1,151.37	117,745.33	115,222.78	—	1,044.80	1,477.75
East Longmeadow	88,757.27	86,776.38	33.00	1,324.59	575.70	80,683.66	77,011.96	\$203.00	1,503.89	1,946.92
Belchertown . .	68,140.87	67,211.15	—	154.86	774.86	58,654.96	57,446.34	—	240.86	967.76
Holbrook . . .	110,298.31	106,354.06	—	2,333.33	1,610.92	137,205.29	132,610.57	—	2,510.61	2,084.11
West Bridgewater	66,391.00	65,086.89	250.00	556.66	497.45	63,943.56	63,002.46	—	37.50	903.60
Provincetown .	56,124.38	55,906.28	125.00	93.10	—	87,191.96	86,812.03	375.00	4.93	—
Cohasset . . .	110,250.27	108,917.80	64.40	1,171.27	76.80	139,761.90	137,821.93	58.20	1,800.55	81.22
Bourne . . .	148,215.58	147,474.84	—	—	740.74	182,475.77	181,670.48	—	—	805.29
Warren . . .	36,935.42	36,848.22	—	—	87.20	40,995.74	40,937.44	—	—	58.30
Bellingham . .	33,389.70	31,364.45	32.50	—	1,992.75	15,985.66	13,420.71	257.50	—	2,307.45
Barre . . .	95,714.34	95,714.34	—	—	—	109,714.50	109,714.50	—	—	—
Willbraham . .	169,447.69	168,429.52	—	—	1,018.17	171,838.58	170,587.47	—	—	1,251.11
Hull . . .	320,627.57	304,583.26	312.50	4,160.82	11,490.35	377,785.68	358,482.50	1,250.00	5,337.66	12,632.90
Medway . . .	29,734.22	28,881.03	—	—	485.16	28,840.90	28,101.80	—	—	739.10
Hopedale . . .	90,710.66	90,346.92	—	361.74	2.00	90,800.46	90,800.46	—	273.82	36.15
Holliston . . .	132,194.25	131,501.75	—	—	692.50	155,624.81	154,940.05	—	—	684.76
North Brookfield	69,591.28	69,510.53	80.75	—	—	79,827.29	79,769.54	57.75	—	—

Pepperell .	102,150.07	102,140.86	—	—	9.21	—	104,669.37	104,559.16	—	109.21	1.00
Norton .	61,020.08	58,295.45	142.46	—	1,371.75	1,010.42	58,181.30	55,211.48	295.58	1,150.19	1,524.05
North Reading .	67,720.10	66,417.75	125.00	720.75	4.70	457.90	79,150.67	73,534.21	250.00	8.23	358.23
Deerfield .	100,411.73	99,943.63	81.25	293.02	—	93.83	93,785.15	93,312.36	76.25	302.71	93.83
Charlton .	42,820.89	41,806.94	—	89.00	252.94	678.01	52,539.68	51,191.53	—	115.45	860.82
Lancaster .	90,105.37	88,842.37	—	—	18.60	1,244.40	86,450.01	82,943.24	961.55	4.00	1,078.82
Rehoboth .	78,570.46	78,227.53	—	12.32	—	330.61	71,772.76	71,240.62	87.48	12.32	1,462.40
Dighton .	96,001.62	95,092.91	—	1.00	—	907.71	116,723.57	113,272.45	—	1.00	2,440.86
Uranover .	178,541.92	173,451.02	—	—	5,090.90	—	191,927.18	186,024.67	—	5,886.01	16.50
Northborough .	90,138.65	84,691.35	—	—	4,083.70	1,363.60	94,972.01	88,181.24	134.62	4,584.38	2,071.77
Lenox .	124,544.37	124,544.37	—	—	—	—	135,595.93	135,595.93	—	—	—
Kingston .	81,319.22	78,994.05	—	419.37	1,256.68	649.12	113,446.76	110,663.01	—	440.95	1,202.68
Lynnfield .	81,071.57	81,071.57	—	—	—	—	80,843.61	80,843.61	—	—	—
Ashland .	70,693.03	70,693.03	—	259.98	—	787.43	82,992.68	60,321.61	—	445.62	2,225.45
Nantucket .	55,812.54	55,774.80	—	—	—	37.74	93,929.38	93,815.03	—	—	114.35
Acton .	93,583.81	93,481.66	—	—	—	102.15	107,943.60	107,352.48	—	41.16	549.96
Hopkinton .	55,197.39	55,196.14	—	1.25	8,580.66	2,219.54	78,231.64	78,230.39	—	1.25	—
Groton .	109,522.27	98,640.82	81.25	—	1,913.47	1,530.52	108,412.92	102,732.31	2,351.67	183.43	3,328.94
Douglas .	40,539.73	36,964.37	—	131.28	—	—	41,306.43	37,682.80	75.00	1,385.72	1,979.48
Laneburg .	58,713.37	57,858.95	—	—	854.42	—	85,524.45	84,560.03	—	964.42	—
Burlington .	26,511.91	25,764.17	—	—	—	747.74	49,624.71	49,476.92	—	—	147.79
Hanson .	87,303.84	86,052.91	457.53	—	—	793.40	107,500.80	105,579.72	1,082.53	—	838.55
Salisbury .	80,438.99	76,431.81	375.00	—	389.15	3,243.03	118,575.45	114,039.58	—	109.65	4,426.22
Sutton .	96,363.25	96,363.25	—	—	—	—	123,415.27	123,415.27	—	—	—
Hadley .	61,193.62	61,193.62	—	—	—	—	71,551.81	71,551.81	—	—	—
Manchester .	111,817.77	110,954.36	—	—	194.22	669.19	113,219.08	112,769.45	—	200.44	249.19
Avon .	74,138.21	69,373.61	—	—	4,663.56	101.04	80,417.04	78,044.95	375.00	1,896.05	101.04
Yarmouth .	87,108.73	85,259.10	—	—	1,457.54	392.09	107,219.44	104,662.25	—	1,665.10	892.09
Shirley .	62,335.01	62,335.01	—	—	—	—	69,335.05	69,335.05	—	—	—
Duxbury .	190,150.52	188,810.85	—	100.00	—	1,239.67	196,532.86	194,900.34	—	—	1,632.52
Middleton .	88,167.22	83,663.21	—	—	170.99	2,923.02	89,408.90	86,971.06	224.08	2,213.76	2,013.76
Marshfield .	135,336.34	154,562.36	—	—	102.93	671.05	176,393.20	175,648.31	—	73.84	671.05
Nahant .	61,260.04	58,655.10	—	—	—	2,604.94	79,251.61	75,914.59	—	—	3,337.02
Upton .	39,108.35	39,045.85	62.50	—	—	—	69,732.90	69,455.40	250.00	27.50	—
Hamilton .	72,427.49	71,717.77	—	22.94	75.26	611.52	70,200.01	69,909.87	—	84.76	111.52
Merrimac .	99,397.54	98,236.49	—	—	—	1,161.05	105,915.00	104,371.35	—	—	1,643.63
West Boylston .	101,391.65	99,561.42	—	—	—	1,830.23	112,007.03	109,953.35	—	—	2,053.68
Southborough .	84,197.65	56,643.10	25,000.00	1,550.31	1,004.24	—	55,641.81	53,104.16	109.37	1,141.72	—
Millis .	62,423.38	60,226.22	28.20	300.08	250.00	1,618.88	65,909.12	63,790.63	101.31	200.00	1,817.18
Sturbridge .	51,481.56	50,778.37	—	—	27.59	675.60	49,295.12	48,294.19	—	136.08	864.85
Ashburnham .	82,782.59	81,074.85	—	—	600.00	1,107.74	81,505.17	80,010.63	—	150.00	—
Townsend .	58,183.89	54,582.97	—	1,352.95	2,247.97	—	66,494.89	59,008.24	—	4,824.78	1,344.54
Raynham .	52,348.77	52,206.53	—	—	—	142.24	49,434.25	49,169.54	—	—	264.71
Chatham .	97,833.37	97,797.90	—	—	—	35.47	106,791.24	106,751.35	—	—	39.89

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1945					CASH AT END OF 1945				
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Hatfield	\$55,148.57	\$55,084.87	—	—	\$63.70	\$68,854.98	\$67,255.62	—	—	\$1,599.36
Westminster	33,544.20	28,544.20	\$5,000.00	—	—	41,636.49	41,632.49	—	—	4.00
Groveland	92,677.42	76.44	76.44	—	—	109,664.73	107,733.32	\$76.44	\$174.24	1,680.73
Norwell	78,052.56	76,939.13	187.50	\$16.22	909.71	87,596.23	86,385.34	187.50	\$16.23	1,007.16
Marion	83,066.36	82,922.44	—	—	132.44	71,344.59	71,187.55	—	24.45	132.59
Hardwick	76,044.96	60,409.54	165.09	67.69	1,327.84	117,674.10	78,030.06	—	38,041.26	1,602.78
Harwich	110,005.70	108,461.66	187.50	10.00	1,346.54	101,557.07	99,277.89	562.50	—	1,716.68
Northfield	49,014.79	48,025.06	154.53	176.00	297.33	50,725.33	49,274.10	404.53	450.80	350.13
Sudbury	72,043.91	69,965.88	—	959.05	50.00	91,737.90	87,944.35	—	1,334.99	14.42
Norfolk	31,587.44	31,587.44	—	—	—	29,170.51	28,170.51	—	1,000.00	160.00
Lincoln	134,920.41	122,262.96	6.25	—	160.00	116,668.51	112,822.29	505.04	3,181.18	—
Mattapoisett	41,207.75	41,200.80	—	—	6.95	41,679.91	41,679.91	—	—	—
Georgetown	70,255.81	69,162.33	—	—	—	86,000.89	83,825.90	—	78.25	2,096.74
Sterling	60,551.05	58,274.36	293.61	—	1,207.30	61,221.36	58,981.99	862.36	444.61	932.40
Southwick	122,863.70	121,608.24	—	100.00	7.92	132,230.42	130,763.86	—	560.29	63.92
Plainville	34,819.32	31,821.20	38.20	—	959.92	42,438.43	39,223.21	81.94	2,000.00	1,133.28
Freetown	66,380.87	66,203.20	—	.45	177.22	53,393.92	53,388.97	—	—	4.50
Williamsburg	40,603.15	38,333.67	—	—	561.00	28,928.37	24,482.05	—	2,254.16	2,192.16
Pembroke	73,926.01	72,659.97	—	—	1,266.04	80,631.80	78,265.06	—	—	2,366.74
Dennis	107,646.10	106,210.88	37.78	—	1,208.36	90,183.10	89,346.25	81.52	189.08	566.25
Sheffield	44,846.38	44,527.19	—	12.28	304.75	44,985.45	44,640.37	—	13.09	319.75
Stockbridge	85,691.07	84,029.19	—	—	56.04	88,495.26	88,412.46	—	82.80	—
Tisbury	111,633.09	111,131.90	—	—	1,393.97	115,344.90	113,290.08	250.00	110.90	1,693.92
Cheshire	45,443.53	44,975.73	—	3.00	464.80	39,876.94	39,116.04	—	53.00	707.90
Littleton	171,670.67	167,076.17	—	1,226.47	1,295.00	197,786.87	195,450.53	—	543.32	1,493.88
Shelburne	35,782.16	35,624.80	—	129.37	27.99	57,579.13	57,468.98	—	110.15	503.71
Newbury	64,102.01	63,711.03	—	—	390.98	72,584.58	72,080.87	—	—	144.67
Millville	31,205.28	31,060.61	—	—	144.67	24,182.52	23,863.46	174.39	—	—
Rowley	58,318.92	57,784.91	46.99	—	487.02	61,466.18	60,833.92	146.99	—	485.27
Dover	38,264.97	37,001.07	187.50	—	1,070.40	41,435.87	39,878.67	500.00	—	1,057.50
Essex	64,710.27	63,806.21	—	582.34	321.72	55,860.16	54,654.42	125.00	492.53	588.21
Rutland	47,564.24	47,539.20	—	—	25.04	48,672.26	48,647.22	—	—	25.04
Lanesborough	50,662.22	49,836.36	—	54.60	625.64	44,565.41	43,646.43	—	72.85	733.54
Lakeville	63,984.12	63,824.24	—	—	139.88	70,851.61	70,724.31	—	15.05	127.30
Orleans	91,800.38	90,576.05	—	44.68	1,179.65	91,378.74	89,507.79	46.74	—	1,809.16
Buckland	35,133.53	35,131.92	—	—	1.61	46,772.85	46,772.74	—	.11	—

Sandwich .	52,918.21	49,948.28	1,118.22	1,740.59	68,436.17	67,329.93	100.00	440.35	565.89
Mendon .	23,309.96	23,309.96	—	—	25,490.03	25,490.03	—	—	—
West Newbury .	38,037.91	36,615.34	37.50	774.76	610.31	51,329.15	—	908.42	651.58
Tyngsborough .	74,325.33	73,574.41	—	715.42	35.50	55,408.65	331.01	502.41	—
West Brookfield	55,197.00	54,926.01	—	270.99	—	57,097.76	—	158.93	—
Colrain .	61,484.41	61,258.51	—	225.90	—	64,624.44	—	—	—
Wenham .	78,390.65	77,280.50	—	1,110.15	—	95,000.22	—	—	7,520.00
Clarksburg .	18,011.92	18,011.92	—	—	—	12,902.24	—	—	—
Brookfield.	13,364.48	12,701.33	—	486.91	176.24	22,552.16	—	748.66	176.24
Carver .	58,856.62	58,584.21	125.00	—	147.41	73,969.48	375.00	—	147.41
Oak Bluffs .	114,157.26	112,776.06	—	—	1,380.60	91,172.61	—	—	1,552.40
Stow .	41,910.77	40,031.41	—	1,270.36	609.00	32,775.11	—	1,183.27	—
Erving .	58,431.02	58,431.02	—	—	—	62,612.08	—	—	9.90
Boylston .	63,671.25	63,473.96	—	147.29	50.00	52,296.02	—	27.28	52.22
Edgartown .	52,319.93	51,538.29	125.00	6.29	—	56,834.92	.29	784.21	444.05
Hingsdale .	22,076.50	21,633.30	25.00	—	418.20	17,994.93	1,037.50	—	568.60
Chester .	73,885.49	73,885.49	—	—	—	96,034.30	25.00	—	—
Huntington	33,568.38	33,568.38	12.50	91.55	410.10	31,773.97	162.50	2,770.87	420.10
Russell .	72,395.22	72,971.02	—	—	575.80	84,850.19	106.31	—	693.20
Berkley .	30,857.33	30,438.78	—	—	418.55	25,629.36	10.00	—	409.92
Hamden	38,878.65	38,206.82	21.87	19.64	630.32	38,763.72	—	—	822.43
Topsfield .	73,076.43	73,774.90	—	—	1,301.53	87,138.71	—	26.21	1,324.75
Granby .	23,220.67	23,226.67	—	—	—	26,898.45	—	297.47	39.67
Berlin .	30,526.60	28,157.40	1,283.62	320.72	764.86	23,667.08	683.62	—	—
Ashby .	21,460.95	21,176.31	—	283.54	1.10	28,855.10	37.50	347.70	1.10
Rocheater .	34,619.38	34,549.14	27.50	—	—	40,344.04	—	203.02	—
Southampton .	25,908.04	24,502.74	100.00	1,305.30	—	21,282.31	—	1,386.21	—
East Brookfield	19,233.16	19,182.44	18.89	5.68	26.15	19,991.23	128.25	4.68	26.15
Harvard .	35,099.13	31,734.97	36.87	478.74	2,848.55	43,254.04	38.56	3,203.17	—
West Stockbridge	31,051.90	30,994.74	—	—	—	39,863.27	527.53	—	—
Sherborn .	39,510.71	38,833.75	165.67	57.16	71.35	38,965.20	61.42	471.90	71.35
Barnardston .	46,238.42	39,860.85	—	5,933.77	443.80	50,431.06	39.18	3,782.43	529.50
Hubbardston	55,796.45	54,783.81	—	238.66	442.86	58,530.79	—	318.62	495.06
Sunderland .	25,466.21	25,117.87	72.09	50.00	226.25	29,423.13	50.00	—	239.53
Halifax .	34,975.56	34,350.20	—	—	625.36	26,675.05	—	—	467.01
Brimfield .	11,067.29	10,843.46	28.20	—	195.63	10,936.17	30.00	—	60.30
Whately .	39,131.23	38,867.35	—	—	263.88	45,104.47	—	—	135.00
Ashfield .	45,358.50	45,132.55	—	25.11	200.90	47,634.40	—	164.00	282.10
Gill .	21,490.36	21,224.86	—	—	265.50	20,077.18	—	—	368.76
New Marlborough	30,243.38	29,916.80	121.92	204.66	—	35,999.15	556.92	—	—
Conway .	45,087.18	45,087.18	—	—	—	42,874.98	—	—	50
Princeton .	19,878.58	19,128.58	—	—	750.00	23,446.74	—	—	619.30
Wellfleet .	54,553.32	53,859.16	—	—	639.16	74,131.31	—	—	845.91
Bolton .	33,486.08	33,191.86	204.08	90.14	—	39,415.67	554.08	99.56	—

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1945					CASH AT END OF 1945					
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	
Paxton	\$48,116.26	\$47,161.56	\$62.50	—	\$621.92	\$270.28	\$42,681.74	\$41,802.43	—	\$513.82	\$365.49
Charlmont	28,946.57	28,235.78	70.16	—	344.10	296.53	36,697.52	35,949.67	\$182.66	445.26	119.93
Boxford	45,929.01	45,379.01	—	—	—	550.00	41,681.12	41,111.12	—	20.00	550.00
Brewster	42,234.68	42,234.68	—	—	—	—	42,577.59	42,577.59	—	—	—
Royalston	29,613.44	28,552.85	—	—	—	297.27	35,733.14	34,800.03	\$770.48	—	162.63
Petersham	31,676.63	30,941.74	—	—	250.16	227.19	42,154.00	41,203.25	419.88	299.28	227.19
Carlisle	25,412.00	24,956.42	—	—	279.44	90.58	25,323.66	23,581.92	914.22	279.44	548.08
Becket	40,311.52	40,049.22	—	—	—	262.30	42,595.82	42,595.82	—	—	—
Granville	26,825.25	26,813.91	11.34	—	—	—	25,717.05	25,623.08	—	—	93.97
Richmond	28,653.43	28,592.83	—	—	—	60.60	32,644.60	32,468.20	—	—	176.40
Eastham	30,691.19	30,571.74	—	—	—	119.45	36,183.76	36,061.61	—	—	122.15
Leverett	32,514.05	32,514.05	—	—	—	—	38,833.49	38,832.73	.76	—	—
Truro	25,472.32	25,076.02	—	—	188.90	207.40	16,056.09	15,727.37	—	153.82	174.90
Egrement	20,257.94	20,257.94	—	—	—	—	21,430.91	21,430.91	—	—	—
Plympton	19,303.38	19,303.38	—	—	—	—	22,559.38	22,559.38	—	—	—
Cunnington	20,862.26	20,557.20	—	—	—	305.06	29,925.42	29,741.02	—	—	184.40
Blandford	21,877.25	21,593.05	—	—	6.90	277.30	33,415.82	33,390.83	—	5.74	19.25
Pelham	16,598.85	16,561.35	37.50	—	—	—	21,247.87	21,160.37	87.50	—	—
Phillipston	20,331.83	20,154.49	—	—	37.61	—	15,280.28	14,352.18	350.00	329.57	192.94
Dunstable	12,362.53	10,768.66	—	—	1,393.87	—	14,654.36	12,374.12	—	2,280.24	—
Oakham	28,173.91	26,529.03	12.50	—	1,632.38	—	30,717.70	28,780.00	—	1,937.70	—
Westhampton	27,527.77	27,272.63	—	—	69.11	186.03	27,069.59	26,815.82	—	—	253.77
New Bramtree	18,550.52	17,930.37	—	—	620.15	—	17,123.80	16,425.33	60.58	637.89	—
Florida	26,774.90	25,939.85	412.50	—	—	422.55	25,906.11	25,738.51	—	—	167.60
Warwick	19,652.81	18,945.57	—	—	157.24	—	19,412.07	18,919.20	—	182.39	310.48
Otis	28,465.18	28,333.68	62.50	—	3.70	65.30	33,177.58	33,083.58	—	28.70	65.30
Chesterfield	27,414.84	27,414.84	—	—	879.27	222.17	32,926.36	31,847.32	10.00	681.39	286.00
Saundisfield	22,240.04	22,231.04	—	—	—	9.00	29,535.92	29,176.62	—	—	359.30
New Salem	24,051.05	23,763.94	6.25	—	—	280.86	28,332.29	27,997.37	—	—	334.92
Worthington	26,902.78	26,890.28	12.50	—	—	—	26,205.84	26,168.34	37.50	—	—
Boxborough	11,600.32	9,495.25	—	—	—	2,105.07	5,692.73	5,632.13	—	—	60.60
Wales	13,795.29	13,709.04	—	—	—	86.25	22,848.69	22,578.79	200.00	—	69.90
Hancock	12,743.08	12,743.08	—	—	—	—	7,855.60	7,855.60	—	—	—
Wendell	26,215.03	26,146.87	—	—	—	68.16	25,108.27	25,108.27	—	—	—
Mashpee	12,156.42	12,019.56	62.50	—	—	74.36	11,137.41	10,875.55	187.50	—	74.36
Meath	30,016.54	30,016.54	—	—	—	—	29,856.24	29,856.24	—	—	—

Monterey	16,534.00	16,496.50	37.50	-	-	-	19,334.02	19,271.52	62.50	-	-	-
Savoy	11,500.19	11,500.19	-	-	-	-	10,492.04	10,492.04	-	-	-	-
Gashen	12,378.96	12,194.87	-	184.09	-	-	12,286.02	12,101.93	-	-	184.09	-
Windsor	29,080.31	28,586.29	-	222.62	-	271.40	34,523.18	33,838.79	-	232.89	112.50	339.00
Holland	10,073.49	9,736.70	-	167.49	-	169.30	17,431.87	16,922.82	-	131.89	-	377.16
Leyden	19,787.54	19,787.54	-	-	-	-	17,832.69	17,764.30	-	-	26.59	41.80
Washington	16,955.87	16,856.27	-	-	-	99.60	19,841.76	19,716.96	-	-	-	124.80
West Tisbury	10,816.97	16,679.47	37.50	100.00	-	-	18,039.63	17,927.13	112.50	-	-	-
Chilmark	14,559.97	14,559.97	-	-	-	-	16,775.95	16,775.95	-	-	-	-
Middlefield	15,447.58	15,247.58	-	200.00	-	-	16,284.56	16,194.56	-	100.00	-	-
Plainfield	33,717.42	33,717.42	-	-	-	-	40,870.06	40,375.36	-	-	-	494.70
Tyringham	11,975.11	11,975.11	-	-	-	-	12,679.24	12,279.27	-	-	-	399.97
Alford	9,144.42	9,100.42	-	-	44.00	-	15,502.60	15,502.60	-	-	-	-
Hawley	25,376.60	25,376.60	-	-	-	-	33,615.00	33,615.00	-	-	-	-
Shutesbury	24,083.90	23,279.96	-	58.17	634.67	111.10	28,836.28	27,799.44	-	66.85	752.89	217.10
Rowe	34,204.65	34,188.57	-	16.08	-	-	36,707.84	36,673.62	-	24.12	10.10	-
Monroe	21,984.55	21,984.55	-	-	-	-	24,635.03	24,635.03	-	-	-	-
Montgomery	13,623.04	12,257.57	-	6.50	1,358.97	-	13,773.98	11,344.60	-	6.50	2,346.28	76.60
Peru	9,185.13	9,185.13	-	-	-	-	7,886.01	7,886.01	-	-	-	-
Gay Head	1,593.42	1,593.42	-	-	-	-	2,954.80	2,954.80	-	-	-	-
Tolland	15,746.29	15,535.13	-	-	-	211.16	18,765.66	18,528.40	-	-	-	237.26
Gosnold	11,284.15	11,284.15	-	-	-	-	8,669.62	8,669.62	-	-	-	-
New Ashford	12,297.42	12,297.42	-	-	-	-	8,731.65	8,731.65	-	-	-	-
Mount Washington	10,589.87	10,589.87	-	-	-	-	12,580.54	12,580.54	-	-	-	-
220 Towns	\$13,480,252.75	\$13,179,606.97	\$36,059.70	\$18,031.76	\$131,184.19	\$115,370.13	\$14,479,477.53	\$14,144,577.15	\$14,302.63	\$19,340.99	\$162,359.14	\$138,897.62

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BY CITIES AND TOWNS

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48-67	68	69, 70	71	74	75 (line 19)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 32)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 35)	76	77	78	87
48-67	68	69, 70	71	74	75 (line 25)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 26)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 38)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 4)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 29)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 34)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 21)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 10)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 9)	76	77	78	80
48-67	68	69, 70	71	74	75 (line ?)	76	77	78	89
48-67	68	69, 70	71	74	75 (line 6)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 15)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 5)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 39)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 13)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 3)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 11)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 24)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 22)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 8)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 20)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 27)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 28)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 23)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 17)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 2)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 31)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 16)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 33)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 30)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 18)	76	77	78	80

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 TABLE III. Relation of Indebtedness to Valuation — 1945.
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 TABLE V. Sinking and Loan Fund Payments to the State — 1945.
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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Abington . . .	124, 125	137	138 (line 6)	141	—	143	147
Acton . . .	176, 177	267	273 (line 104)	277	—	283	289
Acushnet . . .	156, 157	266	272 (line 67)	276	—	283	288
Adams . . .	98, 99	136	138 (line 35)	140	—	143	146
Agawam . . .	110, 111	137	138 (line 36)	141	—	143	147
Alford . . .	256, 257	271	—	281	—	—	293
Amesbury . . .	102, 103	136	139 (line 77)	140	—	143	146
Amherst . . .	118, 119	137	138 (line 1)	141	—	143	147
Andover . . .	100, 101	136	138 (line 11)	140	—	143	146
Arlington . . .	86, 87	136	139 (line 82)	140	142	142	146
Ashburnham . . .	190, 191	267	—	278	—	283	289
Ashby . . .	222, 223	269	—	279	—	—	291
Ashfield . . .	228, 229	269	272 (line 46)	279	—	284	291
Ashland . . .	176, 177	267	272 (line 27)	277	—	283	289
Athol . . .	102, 103	136	138 (line 38)	140	—	143	146
Auburn . . .	114, 115	137	138 (line 34)	141	—	143	147
Avon . . .	182, 183	267	272 (line 24)	277	—	283	289
Ayer . . .	160, 161	266	272 (line 68)	276	—	283	288
Barnstable . . .	108, 109	137	138 (line 62)	141	—	143	147
Barre . . .	166, 167	266	273 (line 75)	276	—	283	288
Becket . . .	234, 235	270	272 (line 47)	280	—	284	292
Bedford . . .	158, 159	266	273 (line 109)	276	—	283	288
Belchertown . . .	162, 163	266	—	276	—	283	288
Bellingham . . .	166, 167	266	272 (line 1)	276	—	283	288
Belmont . . .	86, 87	136	139 (line 81)	140	142	142	146
Berkley . . .	218, 219	269	—	279	—	—	291
Berlin . . .	220, 221	269	—	279	—	284	291
Bernardston . . .	224, 225	269	—	279	—	—	291
BillERICA . . .	110, 111	137	139 (line 84)	141	—	143	147
Blackstone . . .	156, 157	266	272 (line 28)	276	—	283	288
Blandford . . .	240, 241	270	272 (line 66)	280	—	284	292
Bolton . . .	230, 231	269	—	280	—	—	291
Bourne . . .	164, 165	266	—	276	—	—	288
Boxborough . . .	246, 247	270	—	280	—	—	292
Boxford . . .	232, 233	270	273 (line 77)	280	—	284	292
Boylston . . .	216, 217	269	272 (line 64)	279	—	284	291
Braintree . . .	88, 89	136	138 (line 21)	140	142	142	146
Brewster . . .	232, 233	270	—	280	—	—	292
Bridgewater . . .	108, 109	137	138 (line 3)	141	—	143	147
Brimfield . . .	226, 227	269	272 (line 25)	279	—	284	291
Brookfield . . .	214, 215	269	273 (line 124)	279	—	284	291
Brookline . . .	84, 85	136	138 (line 66)	140	142	142	146
Buckland . . .	208, 209	268	—	279	—	—	290
Burlington . . .	180, 181	267	272 (line 20)	277	—	283	289
Canton . . .	122, 123	137	138 (line 65)	141	142	143	147
Carlisle . . .	234, 235	270	—	280	—	—	292
Carver . . .	214, 215	269	—	279	—	—	291
Charlemont . . .	232, 233	270	272 (line 69)	280	—	284	292
Charlton . . .	172, 173	267	273 (line 91)	277	—	283	289
Chatham . . .	190, 191	267	—	278	—	—	289
Chelmsford . . .	108, 109	137	138 (line 54)	141	—	143	147
Cheshire . . .	202, 203	268	—	278	—	—	290
Chester . . .	218, 219	269	273 (line 74)	279	—	284	291
Chesterfield . . .	244, 245	270	—	280	—	—	292
Chilmark . . .	254, 255	271	273 (line 121)	281	—	284	293
Clarksburg . . .	212, 213	269	273 (line 84)	279	—	284	291
Clinton . . .	98, 99	136	139 (line 80)	140	—	143	146
Cohasset . . .	164, 165	266	273 (line 127)	276	—	283	288
Colrain . . .	212, 213	269	—	279	—	—	291
Concord . . .	112, 113	137	138 (line 26)	141	—	143	147
Conway . . .	230, 231	269	—	280	—	—	291
Cummington . . .	238, 239	270	—	280	—	—	292
Dalton . . .	156, 157	266	—	276	—	283	288
Danvers . . .	96, 97	136	138 (line 13)	140	—	142	146
Dartmouth . . .	104, 105	136	138 (line 56)	140	—	143	146
Dedham . . .	92, 93	136	139 (line 88)	140	142	142	146
Deerfield . . .	170, 171	267	272 (line 51)	277	—	283	289
Dennis . . .	200, 201	268	—	278	—	—	290
Dighton . . .	172, 173	267	272 (line 53)	277	—	283	289
Douglas . . .	178, 179	267	—	277	—	283	289
Dover . . .	206, 207	268	—	278	282	284	290

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	118, 119	137	139 (line 79)	141	—	143	147
Dudley	154, 155	266	272 (line 30)	276	—	283	288
Dunstable	240, 241	270	273 (line 123)	280	—	284	292
Duxbury	184, 185	267	273 (line 125)	277	—	283	289
East Bridgewater	158, 159	266	273 (line 80)	276	—	283	288
East Brookfield	222, 223	269	273 (line 103)	279	—	284	291
Eastham	236, 237	270	273 (line 99)	280	—	284	292
Easthampton	104, 105	136	138 (line 46)	140	—	143	146
East Longmeadow	162, 163	266	273 (line 114)	276	—	283	288
Easton	126, 127	137	138 (line 37)	141	—	143	147
Edgartown	216, 217	269	—	279	—	—	291
Egremont	238, 239	270	—	280	—	—	292
Erving	216, 217	269	—	279	—	—	291
Essex	206, 207	268	—	278	—	—	290
Fairhaven	100, 101	136	138 (line 17)	140	—	143	146
Falmouth	114, 115	137	139 (line 87)	141	—	143	147
Florida	242, 243	270	—	280	—	—	292
Foxborough	124, 125	137	139 (line 89)	141	—	143	147
Framingham	88, 89	136	138 (line 16)	140	—	142	146
Franklin	116, 117	137	139 (line 71)	141	—	143	147
Freetown	200, 201	268	—	278	—	—	290
Gay Head	258, 259	271	273 (line 93)	281	—	284	293
Georgetown	198, 199	268	272 (line 6)	278	—	284	290
Gill	228, 229	269	—	279	—	284	291
Goshen	250, 251	271	273 (line 82)	281	—	284	293
Gosnold	260, 261	271	—	281	—	—	293
Grafton	114, 115	137	139 (line 90)	141	—	143	147
Granby	220, 221	269	272 (line 11)	279	—	284	291
Granville	236, 237	270	—	280	—	—	292
Great Barrington	126, 127	137	138 (line 61)	141	—	143	147
Greenfield	92, 93	136	139 (line 69)	140	—	142	146
Groton	178, 179	267	—	277	—	—	289
Groveland	192, 193	268	272 (line 36)	278	—	283	290
Hadley	182, 183	267	—	277	—	—	289
Halifax	226, 227	269	—	279	—	—	291
Hamilton	186, 187	267	272 (line 32)	277	—	283	289
Hampden	220, 221	269	273 (line 129)	279	—	284	291
Hancock	248, 249	270	—	281	—	—	292
Hanover	174, 175	267	272 (line 12)	277	—	283	289
Hanson	180, 181	267	—	277	—	283	289
Hardwick	194, 195	268	273 (line 119)	278	—	283	290
Harvard	224, 225	269	273 (line 94)	279	—	284	291
Harwich	194, 195	268	272 (line 49)	278	—	283	290
Hatfield	192, 193	268	—	278	—	—	290
Hawley	256, 257	271	—	281	—	—	293
Heath	248, 249	270	—	281	—	—	292
Hingham	106, 107	136	138 (line 59)	141	142	143	146
Hinsdale	216, 217	269	272 (line 63)	279	—	284	291
Holbrook	162, 163	266	273 (line 83)	276	—	283	288
Holden	152, 153	266	—	276	—	283	288
Holland	252, 253	271	273 (line 118)	281	—	284	293
Holliston	168, 169	266	272 (line 14)	277	—	283	288
Hopedale	168, 169	266	273 (line 101)	277	—	283	288
Hopkinton	178, 179	267	273 (line 78)	277	—	283	289
Hubbardston	226, 227	269	272 (line 44)	279	—	284	291
Hudson	112, 113	137	138 (line 4)	141	—	143	147
Hull	166, 167	266	273 (line 81)	276	282	283	288
Huntington	218, 219	269	272 (line 40)	279	—	284	291
Ipswich	122, 123	137	138 (line 27)	141	—	143	147
Kingston	174, 175	267	272 (line 34)	277	—	283	289
Lakeville	208, 209	268	—	279	—	—	290
Lancaster	172, 173	267	273 (line 110)	277	—	283	289
Lanesborough	208, 209	268	—	279	—	—	290
Lee	156, 157	266	272 (line 71)	276	—	283	288
Leicester	130, 131	137	138 (line 19)	141	—	143	147
Lenox	174, 175	267	273 (line 111)	277	—	283	289
Leverett	236, 237	270	—	280	—	—	292
Lexington	96, 97	136	138 (line 31)	140	142	143	146
Leyden	252, 253	271	—	281	—	—	293
Lincoln	196, 197	268	273 (line 100)	278	—	283	290
Littleton	204, 205	268	273 (line 98)	278	—	284	290
Longmeadow	124, 125	137	138 (line 60)	141	—	143	147
Ludlow	112, 113	137	138 (line 24)	141	—	143	147
Lunenburg	178, 179	267	—	277	—	283	289
Lynnfield	176, 177	267	273 (line 117)	277	—	283	289
Manchester	182, 183	267	—	277	—	—	289
Mansfield	120, 121	137	138 (line 5)	141	—	143	147
Marblehead	98, 99	136	138 (line 15)	140	—	143	146
Marion	194, 195	268	272 (line 52)	278	—	283	290

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield	184, 185	267	272 (line 4)	277	—	283	289
Mashpee	248, 249	270	272 (line 48)	281	—	284	292
Mattapoisett	196, 197	268	273 (line 105)	278	—	284	290
Maynard	120, 121	137	138 (line 8)	141	—	143	147
Medfield	158, 159	266	272 (line 2)	276	—	283	288
Medway	168, 169	266	272 (line 38)	277	—	283	288
Mendon	210, 211	269	272 (line 55)	279	—	284	291
Merrimac	186, 187	267	—	277	—	—	289
Methuen	88, 89	136	138 (line 18)	140	—	142	146
Middleborough	106, 107	136	139 (line 85)	141	—	143	146
Middlefield	254, 255	271	—	281	—	—	293
Middleton	184, 185	267	272 (line 62)	277	—	283	289
Milford	94, 95	136	138 (line 32)	140	—	142	146
Millbury	116, 117	137	139 (line 70)	141	—	143	147
Millis	188, 189	267	273 (line 107)	277	—	283	289
Millville	204, 205	268	—	278	—	284	290
Milton	88, 89	136	138 (line 14)	140	142	142	146
Monroe	258, 259	271	272 (line 43)	281	—	284	293
Monson	128, 129	137	139 (line 86)	141	—	143	147
Montague	116, 117	137	138 (line 48)	141	—	143	147
Monterey	250, 251	271	—	281	—	—	293
Montgomery	258, 259	271	—	281	—	—	293
Mount Washington	260, 261	271	273 (line 106)	281	—	284	293
Nahant	186, 187	267	273 (line 122)	277	282	283	289
Nantucket	176, 177	267	273 (line 108)	277	—	283	289
Natick	94, 95	136	138 (line 29)	140	—	142	146
Needham	96, 97	136	138 (line 51)	140	142	142	146
New Ashford	260, 261	271	—	281	—	—	293
New Braintree	242, 243	270	272 (line 50)	280	—	284	292
Newbury	204, 205	268	273 (line 128)	278	—	284	290
New Marlborough	228, 229	269	273 (line 120)	279	—	284	291
New Salem	246, 247	270	272 (line 41)	280	—	284	292
Norfolk	196, 197	268	—	278	—	—	290
North Andover	114, 115	137	139 (line 75)	141	—	143	147
North Attleborough	102, 103	136	139 (line 91)	140	—	143	146
Northborough	174, 175	267	272 (line 21)	277	—	283	289
Northbridge	104, 105	136	138 (line 49)	140	—	143	146
North Brookfield	168, 169	266	—	277	—	283	288
Northfield	184, 195	268	272 (line 60)	278	—	283	290
North Reading	170, 171	267	272 (line 16)	277	—	283	289
Norton	170, 171	267	272 (line 57)	277	—	283	289
Norwell	192, 193	268	272 (line 31)	278	—	283	290
Norwood	94, 95	136	138 (line 20)	140	142	142	146
Oak Bluffs	214, 215	269	272 (line 5)	279	—	284	291
Oakham	242, 243	270	—	280	—	—	292
Orange	126, 127	137	139 (line 72)	141	—	143	147
Orleans	208, 209	268	272 (line 39)	279	—	284	290
Otis	244, 245	270	—	280	—	—	292
Oxford	130, 131	137	138 (line 42)	141	—	143	147
Palmer	104, 105	136	139 (line 83)	140	—	143	146
Paxton	232, 233	270	272 (line 7)	280	—	284	292
Pelham	240, 241	270	—	280	—	—	292
Pembroke	200, 201	268	272 (line 10)	277	—	284	290
Pepperell	170, 171	267	273 (line 116)	277	—	283	289
Peru	258, 259	271	—	281	—	—	293
Petersham	234, 235	270	—	280	—	284	292
Phillipston	240, 241	270	—	280	—	284	292
Plainfield	254, 255	271	—	281	—	—	293
Plainville	198, 199	268	273 (line 86)	278	—	284	290
Plymouth	96, 97	136	138 (line 64)	140	—	143	146
Plympton	238, 239	270	273 (line 112)	280	—	284	292
Princeton	230, 231	269	273 (line 90)	280	—	284	291
Provincetown	164, 165	266	273 (line 115)	276	—	283	288
Randolph	110, 111	137	138 (line 39)	141	—	143	147
Raynham	190, 191	267	—	278	—	283	289
Reading	100, 101	136	138 (line 28)	140	142	143	146
Rehoboth	172, 173	267	272 (line 45)	277	—	283	289
Richmond	236, 237	270	272 (line 72)	280	—	284	292
Rochester	222, 223	269	—	279	—	—	291
Rockland	108, 109	137	138 (line 30)	141	—	143	147
Rockport	160, 161	266	272 (line 22)	276	—	283	288
Rowe	256, 257	271	—	281	—	—	293
Rowley	206, 207	268	—	278	—	284	290
Royalston	234, 235	270	272 (line 23)	280	—	284	292
Russell	218, 219	269	273 (line 85)	279	—	284	291
Rutland	206, 207	268	272 (line 35)	278	—	284	290
Salisbury	180, 181	267	272 (line 61)	277	—	283	289
Sandisfield	244, 245	270	—	280	—	—	292
Sandwich	210, 211	269	—	279	—	—	291
Saugus	92, 93	136	138 (line 7)	140	142	142	146
Savoy	250, 251	271	—	281	—	—	293

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Scituate	152, 153	266	272 (line 17)	276	—	283	288
Seekonk	128, 129	137	139 (line 78)	141	—	143	147
Sharon	158, 159	266	273 (line 76)	276	—	283	288
Sheffield	202, 203	268	—	278	—	—	290
Shelburne	204, 205	268	273 (line 96)	278	—	284	290
Sherborn	224, 225	269	—	279	—	—	291
Shirley	184, 185	267	272 (line 56)	277	—	283	289
Shrewsbury	106, 107	136	138 (line 40)	141	—	143	146
Shutesbury	256, 257	271	—	281	—	—	293
Somerset	120, 121	137	138 (line 12)	141	—	143	147
Southampton	222, 223	269	272 (line 18)	279	—	284	291
Southborough	188, 189	267	272 (line 3)	277	—	283	289
Southbridge	92, 93	136	138 (line 22)	140	—	142	146
South Hadley	118, 119	137	138 (line 57)	141	—	143	147
Southwick	198, 199	268	272 (line 42)	278	—	284	290
Spencer	120, 121	137	138 (line 9)	141	—	143	147
Sterling	198, 199	268	272 (line 26)	278	—	284	290
Stockbridge	202, 203	268	272 (line 65)	278	—	284	290
Stoneham	100, 101	136	138 (line 52)	140	142	143	146
Stoughton	106, 107	136	138 (line 58)	141	142	143	146
Stow	214, 215	269	—	279	—	—	291
Sturbridge	188, 189	267	272 (line 13)	277	—	283	289
Sudbury	196, 197	268	273 (line 95)	278	—	283	290
Sunderland	226, 227	269	272 (line 59)	279	—	284	291
Sutton	180, 181	267	—	277	—	—	289
Swampscott	102, 103	136	138 (line 23)	140	142	143	146
Swansea	128, 129	137	138 (line 47)	141	—	143	147
Templeton	154, 155	266	272 (line 73)	276	—	283	288
Tewksbury	126, 127	137	138 (line 68)	141	—	143	147
Tisbury	202, 203	268	273 (line 113)	278	—	284	290
Tolland	260, 261	271	—	281	—	—	293
Topsfield	220, 221	269	273 (line 97)	279	—	284	291
Townsend	190, 191	267	272 (line 15)	278	—	283	289
Truro	238, 239	270	273 (line 89)	280	—	284	292
Tyngsborough	210, 211	269	—	279	—	—	291
Tyringham	254, 255	271	—	281	—	—	293
Upton	186, 187	267	—	277	—	—	289
Uxbridge	122, 123	137	138 (line 33)	141	—	143	147
Wakefield	90, 91	136	138 (line 50)	140	142	142	146
Wales	246, 247	270	—	280	—	—	292
Walpole	110, 111	137	138 (line 43)	141	142	143	147
Ware	116, 117	137	138 (line 41)	141	—	143	147
Wareham	118, 119	137	139 (line 73)	141	—	143	147
Warren	164, 165	266	272 (line 19)	276	—	283	288
Warwick	244, 245	270	—	280	—	—	292
Washington	252, 253	271	—	281	—	—	293
Watertown	86, 87	136	138 (line 53)	140	142	142	146
Wayland	160, 161	266	273 (line 88)	276	—	283	288
Wehster	98, 99	136	138 (line 63)	140	—	143	146
Wellesley	90, 91	136	138 (line 44)	140	142	142	146
Wellfleet	230, 231	269	272 (line 37)	280	—	284	291
Wendell	248, 249	270	—	281	—	284	292
Wenham	212, 213	269	—	279	—	—	291
Westborough	122, 123	137	139 (line 92)	141	—	143	147
West Boylston	188, 189	267	272 (line 58)	277	—	283	289
West Bridgewater	162, 163	266	273 (line 126)	276	—	283	288
West Brookfield	212, 213	269	—	279	—	—	291
Westford	160, 161	266	—	276	—	—	288
Westhampton	242, 243	270	—	280	—	—	292
Westminster	192, 193	268	273 (line 79)	278	—	283	290
West Newbury	210, 211	269	272 (line 8)	279	—	284	291
Weston	154, 155	266	272 (line 54)	276	282	283	288
Westport	152, 153	266	273 (line 92)	276	—	283	288
West Springfield	90, 91	136	138 (line 55)	140	—	142	146
West Stockbridge	224, 225	269	—	279	—	284	291
West Tisbury	252, 253	271	—	281	—	—	293
Westwood	152, 153	266	272 (line 33)	276	282	283	288
Weymouth	86, 87	136	139 (line 76)	140	142	142	146
Whately	228, 229	269	—	279	—	—	291
Whitman	112, 113	137	138 (line 45)	141	—	143	147
Wilbraham	166, 167	266	272 (line 70)	276	—	283	288
Williamsburg	200, 201	268	273 (line 87)	278	—	284	290
Williamstown	154, 155	266	272 (line 9)	276	—	283	288
Wilmington	128, 129	137	138 (line 2)	141	—	143	147
Winchendon	124, 125	137	138 (line 10)	141	—	143	147
Winchester	94, 95	136	138 (line 67)	140	142	142	146
Windsor	250, 251	271	—	281	—	—	293
Winthrop	90, 91	136	139 (line 74)	140	142	142	146
Worthington	246, 247	270	272 (line 29)	280	—	284	292
Wrentham	130, 131	137	138 (line 25)	141	—	143	147
Yarmouth	182, 183	267	273 (line 102)	277	—	283	289

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